

CASCADE COUNTY, MONTANA



Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2020

Prepared by:

Clerk and Recorder's Office/Accounting Department

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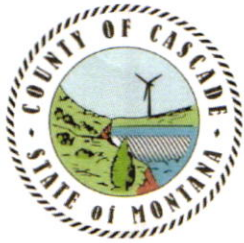
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CASCADE COUNTY

Board of County Commissioners

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Great Falls, MT 59401

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commission@cascadecountymt.gov

www.cascadecountymt.gov

May 17, 2021

Citizens of Cascade County, Montana:

State law requires that all general-purpose local governments publish (within six months of the close of each fiscal year) financial statements conforming with Generally Accepted Accounting Principles (GAAP). Within one year, the financial statements are to be audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. We hereby issue the Comprehensive Annual Financial Report for Cascade County for the fiscal year ending June 30, 2020.

This report contains management's representations of Cascade County's finances. The Board of Cascade County Commissioners and Clerk and Recorder assume full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, a comprehensive internal control framework has been established and implemented. These guidelines protect the government's assets from loss, theft, or misuse and provide for the compilation of reliable data to prepare financial statements in conformity with GAAP. In balancing the cost-benefit of these internal controls, Cascade County's framework has been designed to provide reasonable assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge, this financial report is complete and reliable in all material respects.

WIPFLI, LLP, a firm of licensed, certified public accountants is currently in the process of auditing Cascade County's financial statements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used; significant estimates made by management; and evaluating the overall financial statement presentation.

The independent audit of Cascade County's financial statements is part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report both the fair presentation of the financial statements, and also the internal controls and compliance with legal requirements, with special emphasis on the administration of federal awards.

GAAP requires a narrative introduction, overview, and analysis accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A. Cascade County MD&A can be found immediately following the independent auditor's report.

Profile of the Government

Cascade County was incorporated September 12, 1887. The county seat is the City of Great Falls. The County covers an area of 2,659 square miles in north-central Montana. The estimated population was 81,327, as of July 1, 2020. The County is governed by a board of three County Commissioners elected by the voters of the County.

Cascade County has all the normal powers afforded to Montana counties under the Montana Code Annotated (MCA). Namely, it is a body politic and corporate. Its powers include the power to sue and to be sued, to purchase and hold lands within the county limits, to purchase and hold personal property as may be necessary, to serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Cascade County Commissioners is responsible for management of the County, its property, and its finances. The County Commissioners supervise the conduct of all County offices and ensure all duties are faithfully performed. Other officials elected by the voters of the County are the County Attorney, County Treasurer/Superintendent of Schools, County Clerk and Recorder/Auditor/Assessor/Surveyor, Sheriff/Coroner, two Justices of the Peace, Clerk of District Court, and the County Public Administrator.

Cascade County provides a full range of services, including public safety; public works; public health; social and economic services; culture and recreation; housing and community development; and conservation of natural resources. Solid Waste sanitation services are provided through an enterprise fund. The Montana ExpoPark is also an enterprise fund.

The annual budget serves as the foundation for Cascade County's financial planning and control. All Departments within Cascade County are required to submit requests for appropriation to the County Budget Officer in early spring. The Budget Officer uses these requests as the starting point for developing a proposed budget. The government's Budget Officer then assembles a proposed budget for Commission review and adjustment. As required, the Commission conducts public hearings on the proposed budget and adopts a final budget by the later of September 1 or 30 days from the receipt of the certified taxable values.

The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., sheriff). By policy, Department Directors may make modifications within a fund, with prior approval by the Budget Officer. An increase of appropriations in a fund; however, requires approval of the Board of County Commissioners at a public meeting.

Factors Affecting Economic Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Cascade County operates.

Local Economy

Cascade County's economy is driven primarily by the public sector, with the primary employer being the military. Malmstrom Air Force Base, oversees nearly 4,800 military and civilian employees, and the Montana Air National Guard (MANG) manages an additional 1,089 employees at the airport. With such a military dependency, the County's economy is vulnerable to changes occurring at the air force base and to MANG. The second largest employment sector in Cascade County is health care and health care-related services, which account for approximately 5,000 jobs in the County.

According to the University of Montana Bureau of Business and Economic Research, slow growth in Cascade County reflects conditions in the trade and services industries. Great Falls serves as a trade and service center for North Central Montana, a region most dependent upon agriculture. The region is also dependent on tourism, especially travelers from Canada, primarily the province of Alberta which accounts for the largest number of out of state visitors to Montana. Cascade County's economy continued its slow growth in FY 2020. As property taxes are the primary revenue source for County operations, the County forecasts slow growth in taxable values into the next fiscal year and beyond. Some industrial and business growth occurs in the area due to the county's proximity to both the Bakken oil fields in Eastern Montana as well as the Oilsands and related industries in Alberta. Some of the industrial growth, however, is in Tax Increment Financing (TIF) districts, therefore the added taxable values of the growth will not be realized in County revenues for several years. According to the Great Falls Development Authority, total wages in Cascade County grew 11.4% over the three years ending second quarter 2017, adding \$153 million in annual wage earnings. Manufacturing employment has averaged 6.1% annual growth over the past 16 quarters.

Long-term financial planning

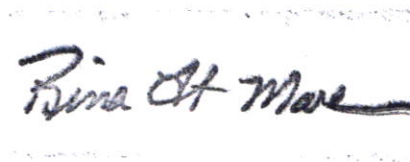
The County is working to develop an overall Long-Term Financial plan that will forecast revenues, expenditures as well as incorporate Capital needs over the next 5-10 years. This plan will be outlined in future fiscal years.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments, as well as the respective Department Directors and their accounting staff. We would like to express our appreciation to all members of the Departments for maintaining the highest standards of professionalism in the management of Cascade County's finances.

Respectfully submitted,



James L. Larson
Chairman
Cascade County Commission



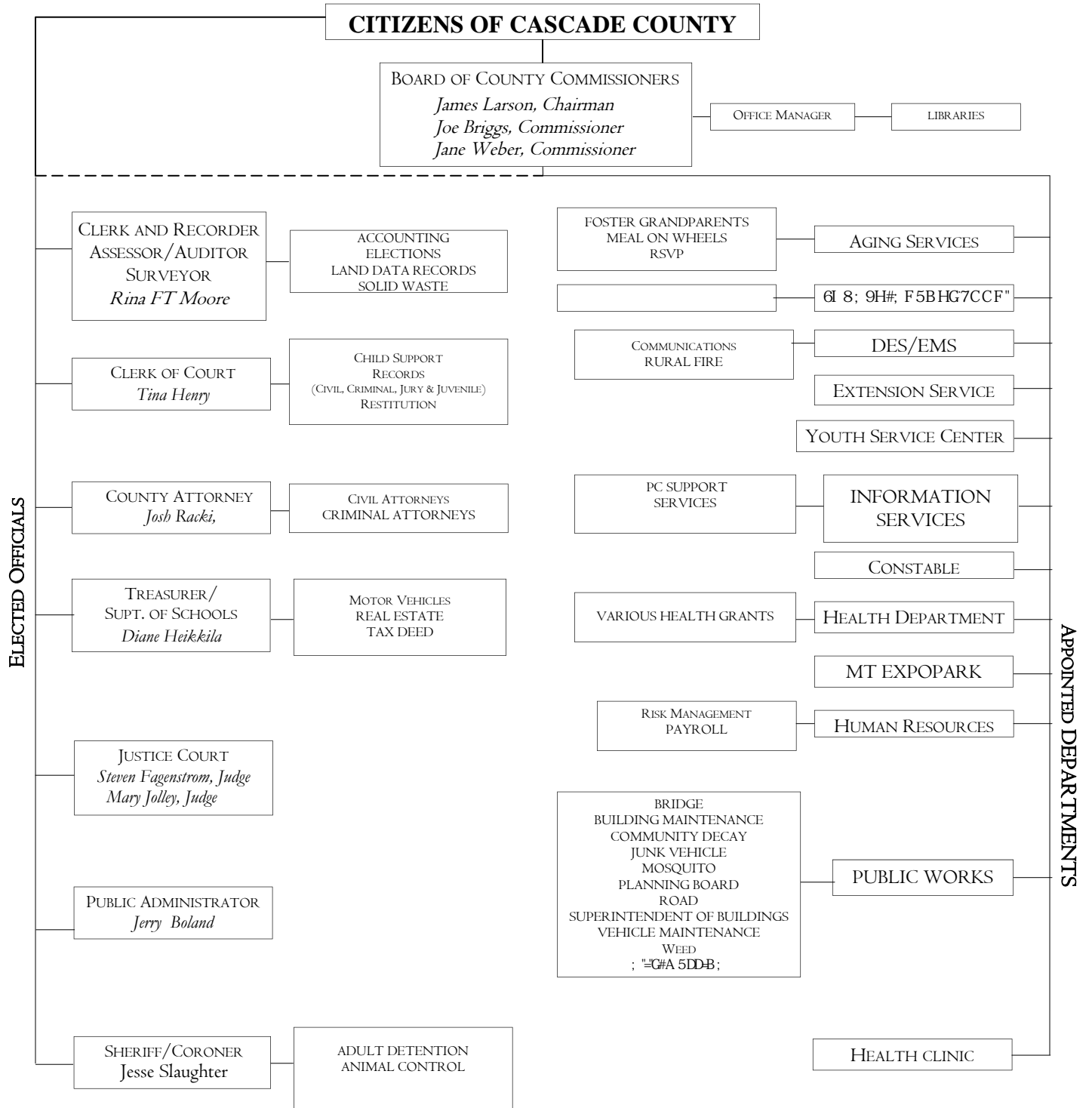
Rina Fontana-Moore
Clerk-Recorder



Joe Briggs
Cascade County Commissioner

Cascade County Organizational Structure

June 30, 2020



**CASCADE COUNTY
ELECTED OFFICIALS
June 30, 2020**

<u>Office</u>	<u>Name of County Official/Officer</u>	<u>Date Term Expires</u>
Commissioner (Chairperson)	James Larson	12/31/2022
Commissioner	Joe Briggs	12/31/2020
Commissioner	Jane Weber	12/31/2022
Attorney	Josh Racki, Appointed	12/31/2022
Clerk and Recorder/Auditor/Surveyor	Rina FT Moore	12/31/2022
Clerk of District Court	Tina Henry	12/31/2022
Justice of the Peace	Steven Fagenstrom	12/31/2022
Justice of the Peace	Mary Jolley	12/31/2022
Public Administrator	Jerry Boland	12/31/2022
Sheriff/Coroner	Jesse Slaughter	12/31/2022
Treasurer/School Superintendent	Diane Heikkila	12/31/2022

INDEPENDENT AUDITOR'S REPORT

**Board of County Commissioners
Cascade County
Great Falls, Montana**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Cascade County (the "County"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Cascade County
Independent Auditor's Report**

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Cascade County, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States require that a management's discussion and analysis, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions to the Montana Retirement System, Changes in Total OPEB Liability, and the budgetary comparison schedules on pages 14 through 21, 80, 88, and 89 through 91, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining statements, nonmajor fund budget and actual statements, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Cascade County
Independent Auditor's Report**

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Wipfli LLP

**Great Falls, Montana
May 17, 2021**

MANAGEMENT'S DISCUSSION AND ANALYSIS

Cascade County, Montana

Management's Discussion and Analysis

June 30, 2020

As management of Cascade County, a political subdivision of the State of Montana, we offer readers of the Cascade County's financial statements this narrative overview and analysis of the financial activities of Cascade County for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the County's basic financial statements, which follow this section.

Financial Highlights

- The total assets of Cascade County exceeded its liabilities at the close of the most recent fiscal year by \$55,269,359 (*net position*).
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net position of \$47,017,930.
- At the end of the current fiscal year, fund balance for the general fund was \$5,386,684.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Cascade County's basic financial statements. Cascade County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of Cascade County's finances, in a manner similar to a private-sector business.

The *statement of net positions* presents information on all of Cascade County's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Cascade County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of Cascade County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Cascade County include general government, public safety, public works, public health, social and economic services, culture and recreation, housing and community development, conservation of natural resources, and interest on long-term debt. The business-type activities of Cascade County include a Solid Waste Disposal Fund, a Bulk Water Fund, and Montana Expo Park (fairgrounds).

The government-wide financial statements can be found on pages 23 - 28 of this report.

Fund financial statements A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Cascade County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Cascade County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Information on the County's Governmental Funds is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road, (special revenue) and the Public Safety Fund (special revenue) which are considered major funds.

Cascade County, Montana

Management's Discussion and Analysis

June 30, 2020

Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining schedules* elsewhere in this report.

Cascade County adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for all governmental funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 23-25 of this report.

Proprietary funds Cascade County maintains two different types of proprietary funds, enterprise and internal service. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Cascade County uses enterprise funds to account for its Water Operating, Solid Waste Disposal Services, and Montana Expo Park. *Internal service funds* are an accounting device used to accumulate and allocate costs internally throughout Cascade County's various functions. Cascade County uses internal service funds to account for its cost of its Fleet and the County printer.

Proprietary funds provide the same type of information as the government-wide financial statements, except for internal balances, only in more detail. The proprietary fund statements reconcile internal balance to business-like activities. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 32-35 of this report.

Fiduciary funds Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support Cascade County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 38-39 of this report.

Notes to the financial statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on page 40 of this report.

Required Supplemental Information The budgetary comparison schedule for the general fund and the County's two major governmental funds, Road and Public Safety, the schedule of funding progress for post retirement healthcare benefits, and new in 2015 the schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Montana Retirement System are presented on pages 92-106

Other information combining and individual fund statements and schedules referred to earlier in connection with non-major governmental funds, internal service funds, and fiduciary funds can be found on pages 108-283 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Cascade County, assets exceeded liabilities by \$55,269,359 at the close of the most recent fiscal year.

The largest portion of Cascade County's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment, infrastructure, improvements other than buildings), less any related debt used to acquire those assets that is still outstanding. Cascade County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Cascade County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Cascade County, Montana
Management's Discussion and Analysis
6/30/2020

CASCADE COUNTY NET POSITION

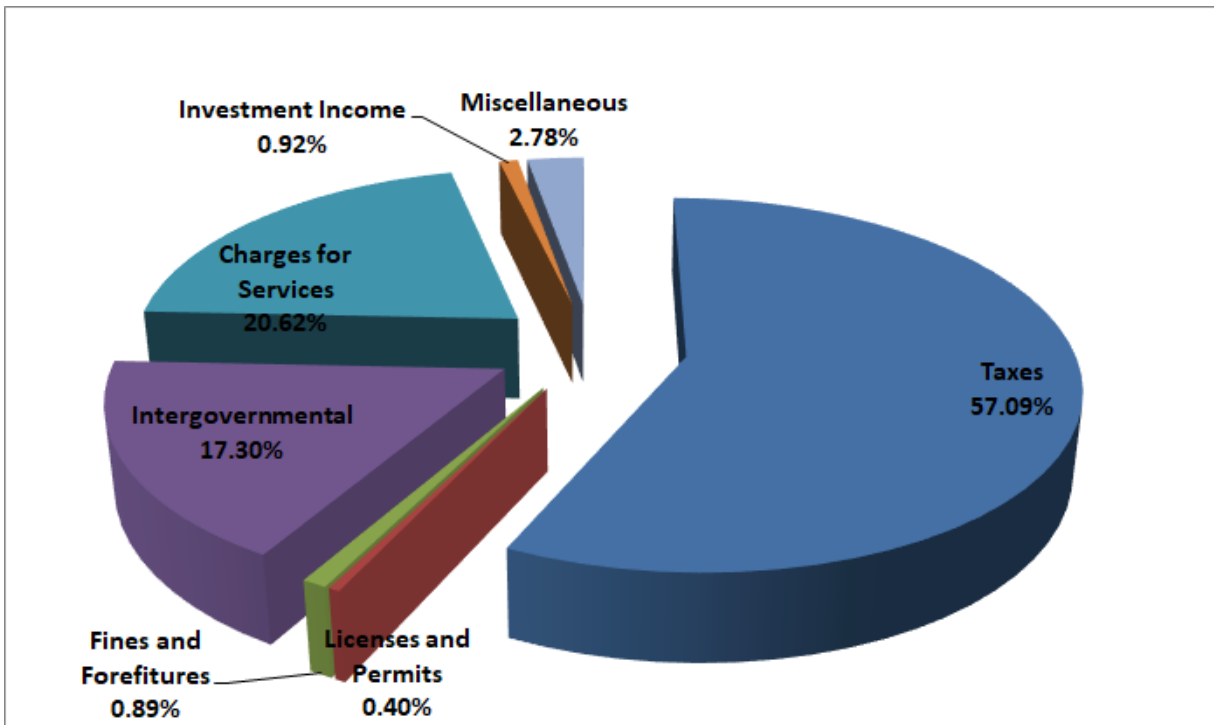
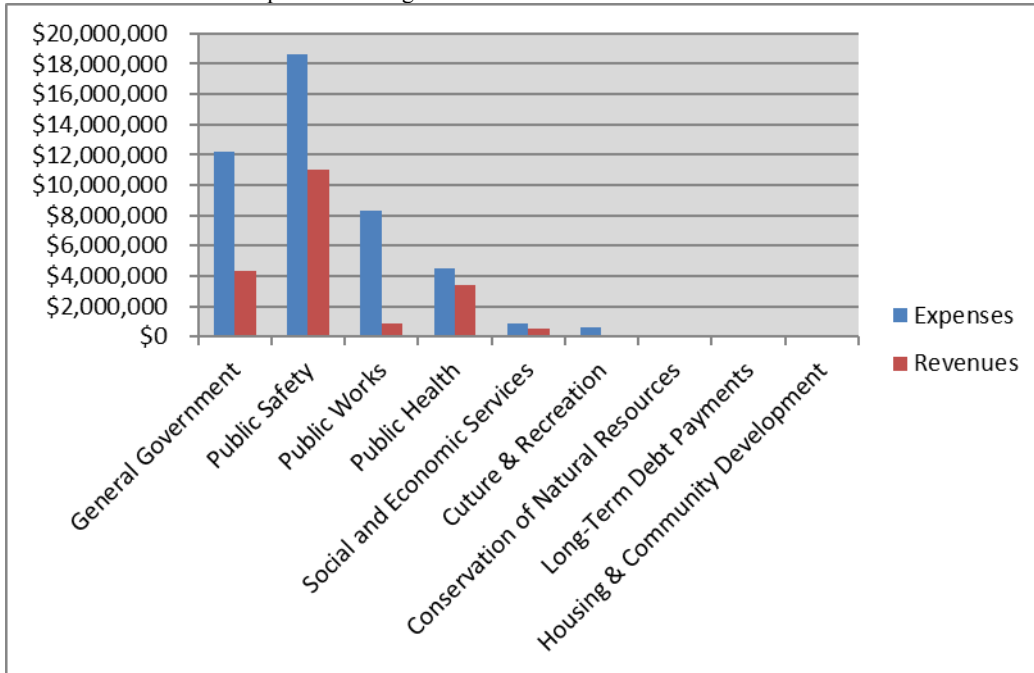
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$24,375,612	\$19,567,911	\$2,014,653	\$2,233,014	\$26,390,265	\$21,800,925
Internal Balances/Advances	432,003	576,437	(432,003)	(576,437)	-	-
Capital assets(net)	53,392,972	54,568,711	9,087,289	9,366,177	62,480,261	63,934,888
Total assets	78,200,587	74,713,059	10,669,939	11,022,754	88,870,526	85,735,813
Deferred outflows of resources	6,418,557	8,123,300	48,882	140,743	6,467,439	8,264,043
Total assets and deferred outflows of resources	84,619,144	82,836,359	10,718,821	11,163,497	95,337,965	93,999,856
Long-term liabilities	27,207,957	27,281,325	1,999,680	2,677,738	29,207,637	29,959,063
Current and other liabilities	3,672,555	2,503,217	412,279	537,277	4,084,834	3,040,494
Total liabilities	30,880,512	29,784,542	2,411,959	3,215,015	33,292,471	32,999,557
Deferred inflows of resources	6,720,702	8,752,778	55,433	127,611	6,776,135	8,880,389
Total Liability and deferred inflows of resources	37,601,214	38,537,320	2,467,392	3,342,626	43,268,191	41,879,946
NET POSITION						
Net investment in capital assets	51,814,994	55,689,502	7,261,496	9,366,177	59,076,490	65,055,679
Restricted	3,557,511	5,084,075	-	-	3,557,511	5,084,075
Unrestricted	(8,354,575)	(16,474,537)	989,934	(1,545,306)	(7,364,642)	(18,019,843)
Total net position	\$47,017,930	\$44,299,040	\$8,251,430	\$7,820,871	\$55,269,359	\$52,119,911

Cascade County, Montana
Management's Discussion and Analysis
June 30, 2020

CASCADE COUNTY'S CHANGES IN NET POSITION						
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
REVENUES						
Program revenues:						
Charges for services	\$10,752,616	\$10,921,531	\$3,421,884	\$5,858,898	\$14,174,500	\$16,780,429
Operating grants and contributions	9,370,886	7,171,878	-	1,055,026	9,370,886	8,226,904
Capital grants and contributions	-	-	7,702	14,940	7,702	14,940
General revenues:						
Property Taxes	26,265,166	27,142,641	-	-	26,265,166	27,142,641
Other	1,513,772	2,008,367	244,879	(33,735)	1,755,435	1,974,632
Total revenues	47,902,440	47,244,417	3,674,465	6,895,129	51,576,905	54,139,546
EXPENSES						
Governmental activities:						
Public works	8,197,156	9,659,286	-	-	8,347,464	9,659,286
General government	11,883,031	12,056,872	-	-	12,172,046	12,056,872
Public safety	17,730,507	16,296,153	-	-	18,635,611	16,296,153
Public health	4,413,607	4,585,169	-	-	4,513,433	4,585,169
Social and economic	845,742	799,990	-	-	882,205	799,990
Culture and recreation	575,371	602,943	-	-	577,570	602,943
Environmental management	12,481	12,891	-	-	12,481	12,891
Interest on long-term debt	92,184	298,328	-	-	92,184	298,328
Housing & Community Development	92,233	58,122	-	-	92,233	58,122
Business-Type activities:						
5100 Community Health Clinic	-	-	900	3,687,819	900	3,687,819
5210 Water Operating	-	-	50,188	49,737	50,188	49,737
5410 Solid Waste Disposal	-	-	1,205,929	1,124,389	1,205,929	1,124,389
5750 Montana ExpoPark	-	-	3,328,128	3,930,491	3,328,128	3,930,491
Total expenses	43,842,312	44,369,754	4,585,145	8,792,436	48,427,457	53,162,190
Change in net position before special items and transfers	4,060,128	2,874,663	(910,680)	(1,897,307)	3,149,448	977,354
Transfers	(1,341,238)	(4,755,236)	1,341,238	4,755,236	-	-
Change in net position	2,718,890	(1,880,574)	430,558	2,857,928	3,149,448	977,354
Net position - beginning	44,299,040	45,580,417	7,820,871	4,962,943	52,119,911	50,543,360
Prior Period Adj.	-	599,197			-	599,197
Net Position beginning of year, restated	44,299,040	46,179,614	7,820,871	4,962,943	52,119,911	51,142,557
Net Position end of year	\$47,017,930	\$44,299,040	\$8,251,429	\$7,820,871	\$55,269,359	\$52,119,911

Cascade County, Montana Management's Discussion and Analysis June 30, 2020

Expense and Program Revenues – Governmental Activities



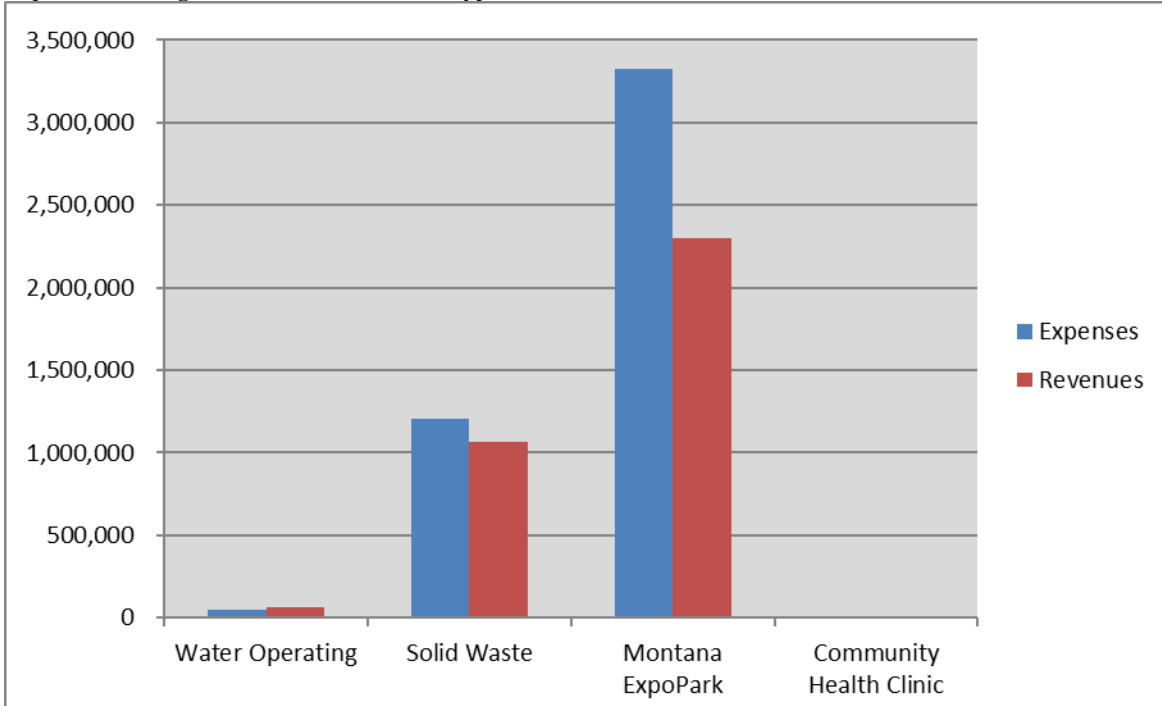
Revenues by Source – Governmental Activities

Cascade County experienced an increase in Net Position of \$1,666,533

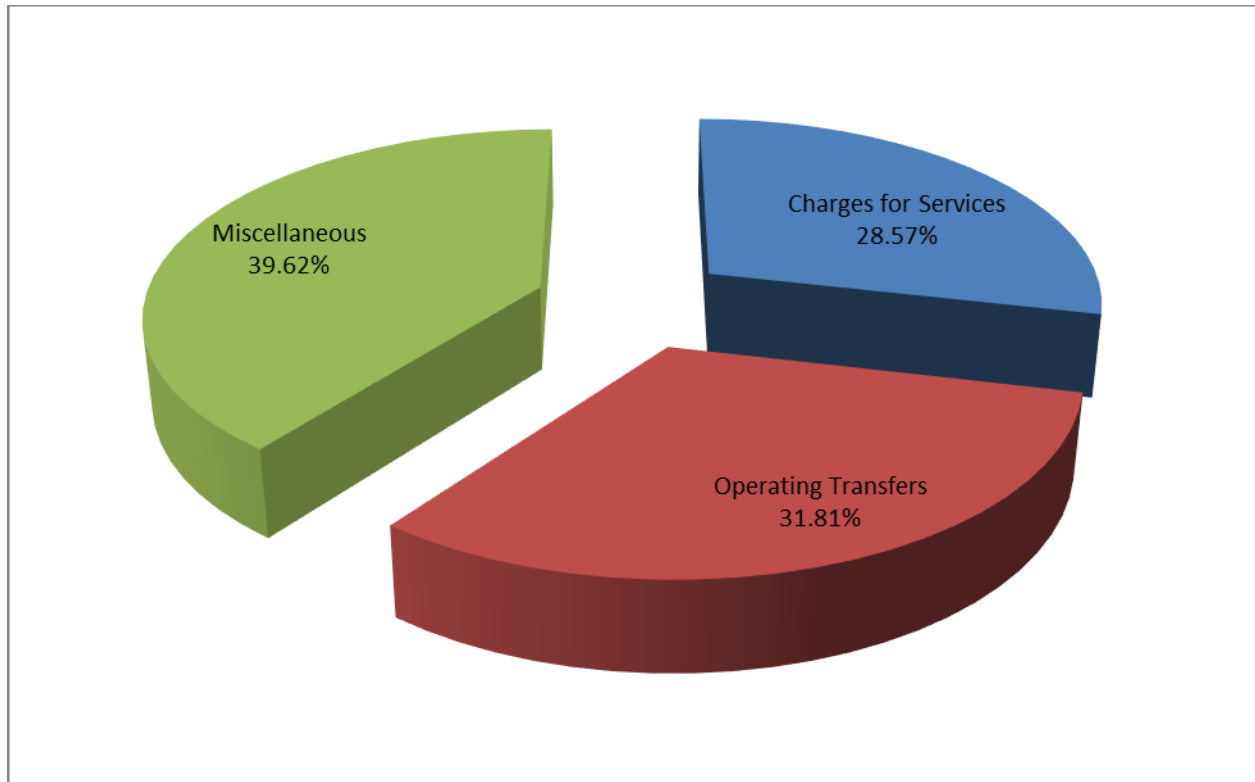
- The Montana Expo Park had a loss before transfers of \$791,215

**Cascade County, Montana
Management's Discussion and Analysis
June 30, 2020**

Expense and Program Revenues – Business-type Activities



Revenues by Source – Business-type Activities



Cascade County, Montana

Management's Discussion and Analysis

June 30, 2020

Financial Analysis of the County's Funds

As noted earlier, Cascade County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The County has implemented **Government Accounting Standards Board Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions"**. As of the end of the current fiscal year, Cascade County's governmental funds reported combined ending fund balances of \$21,316,466. The County's fund balances' were classified as follows:

- Restricted - \$2,794,069 (13%) consists of required reserves mandated by granting agencies, State or Federal law.
- Committed - \$5,133,114 (24%) consists of reserves that the Board of County Commissioners have mandated for governmental funds to have.
- Assigned – \$8,519,856(39%) consists of funds that can be used for specific purposes.
- Nonspendable - \$1,406,970 (7%)
- Unassigned – \$3,717,034 (17%) consists of reserves that were considered as a surplus.

The general fund is the chief operating fund of Cascade County. At the end of the current fiscal year, fund balance of the general fund was \$5,386,683. This consisted of \$1,669,021 committed reserves and \$3,717,034 unassigned reserves. As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents approximately 51 percent of the total general fund expenditures and other financing uses for FY 2020.

Proprietary funds Cascade County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of Non Major Proprietary Funds at the end of the year amounted to \$693,194. These funds include the Bulk Water and the Solid Waste Disposal.

Unrestricted net position of the Montana Expo Park at the end of the year amounted to \$296,740. This is the County's only Major Proprietary Fund since the Health Clinic is no longer part of the County.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2020, amounts to \$62,480,261 (net of accumulated depreciation). This investment in capital assets includes land, land easements, construction in progress, buildings, improvements, machinery and equipment, roads, and bridges.

Additional information on Cascade County's capital assets can be found in note 6 on pages 58-61 of this report.

CASCADE COUNTY CAPITAL ASSETS						
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	4,199,895	4,199,896	549,890	549,890	4,749,785	4,749,786
Land easements	3,271,354	3,271,354			3,271,354	3,271,354
Construction in progress	1,243,665	290,507	2,962,452	3,602,149	4,206,117	3,892,656
Buildings	35,587,286	35,562,991	11,869,520	10,909,891	47,456,806	46,472,882
Improvements other than buildings	355,637	259,722	4,527,352	4,527,352	4,882,989	4,787,074
Machinery and equipment	18,710,164	17,663,028	2,204,059	2,192,733	20,914,223	19,855,761
Software	421,284	421,284			421,284	421,284
Infrastructure	38,340,232	38,390,739			38,340,232	38,390,739
Less accumulated depreciation	(48,736,544)	(45,490,807)	(13,025,985)	(12,415,839)	(61,762,529)	(57,906,646)
Total Capital Assets	53,392,972	54,568,711	9,087,289	9,366,177	62,480,261	63,934,888

Cascade County, Montana
Management's Discussion and Analysis
June 30, 2020

Long-term Debt At the end of the current fiscal year, the County had \$3,403,771 in loans; \$3,101,333 in compensated absences with \$310,133 estimated to be due within one year and \$241,615 in OPEB liability.

CASCADE COUNTY OUTSTANDING DEBT					
	Governmental Activities		Business-type Activities		Total
	2020	2019	2020	2019	
General Obligation Bonds	0	0			0
Loans	1,544,586	1,924,785	1,825,793.00	2,000,000.00	3,370,379
Special Assesment Debt with Government Commitment	33,392	40,902			33,392
Total Debt	1,577,978	1,965,687	1,825,793	2,000,000	3,403,771

At year-end the ExpoPark had an outstanding balance of \$432,003 owed to the County Health Insurance Fund as two in-house loans for bleachers and energy efficiency modifications.

State statutes limit the amount of County indebtedness to 2.5% of the total assessed value of taxable property. The current debt limitation for Cascade County is \$266,900,773, which is significantly in excess of Cascade County's outstanding debt.

Additional information on Cascade County's long-term debt can be found in note 7 on pages 60-62 of this report.

Economic Factors and Next Year's Budgets and Rates

- The non-seasonally adjusted unemployment rate for Cascade County in June 2020 was 2.69%, which is .5% lower when compared to June 2019. The unemployment rate for the State of Montana in June 2020 was 3.1%
- Economic growth remains slow for Cascade County, with a small economic upturn becoming noticeable.
- Industrial growth is increasing, however much of it is occurring in the City and County Tax Increment Financing (TIF) districts, and thus is not included in newly taxable property.

Requests for Information

This financial report is designed to provide a general overview of Cascade County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Board of County Commissioners, 325 2nd Ave. N., Great Falls, MT 59401, or 406-454-6810.

BASIC FINANCIAL STATEMENTS

Cascade County
Statement of Net Position
June 30, 2020

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 18,234,216	\$ 1,694,884	\$ 19,929,100
Loans receivable	168,093	-	168,093
Accounts receivable	3,786,804	13,313	3,800,117
Taxes/assessments receivable	763,442	272,394	1,035,836
Inventory	1,423,057	34,062	1,457,119
Internal advances	432,003	(432,003)	-
Total current assets	<u>24,807,615</u>	<u>1,582,650</u>	<u>26,390,265</u>
Noncurrent assets:			
Capital assets not being depreciated	8,714,913	3,512,342	12,227,255
Capital assets being depreciated, net	44,678,059	5,574,947	50,253,006
Total noncurrent assets	<u>53,392,972</u>	<u>9,087,289</u>	<u>62,480,261</u>
Total assets	<u>78,200,587</u>	<u>10,669,939</u>	<u>88,870,526</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow related to pensions	6,395,636	48,882	6,444,518
Deferred Outflow related to OPEB	22,921	-	22,921
Total deferred outflows of resources	<u>6,418,557</u>	<u>48,882</u>	<u>6,467,439</u>
Total assets and deferred outflows of resources	<u>84,619,144</u>	<u>10,718,821</u>	<u>95,337,965</u>
LIABILITIES			
Current liabilities:			
Accounts payable	1,917,449	167,230	2,084,679
Accrued payroll	1,251,453	18,889	1,270,342
Due within one year	501,053	185,368	686,421
Refundable deposits	2,600	40,792	43,392
Total current liabilities	<u>3,672,555</u>	<u>412,279</u>	<u>4,084,834</u>
Noncurrent liabilities:			
Due in more than one year	4,110,595	1,708,088	5,818,683
Net pension liability	22,855,747	291,592	23,147,339
OPEB Liability	241,615	-	241,615
Total noncurrent liabilities	<u>27,207,957</u>	<u>1,999,680</u>	<u>29,207,637</u>
Total liabilities	<u>30,880,512</u>	<u>2,411,959</u>	<u>33,292,471</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	6,527,183	55,433	6,582,616
Deferred Inflows related to OPEB	193,519	-	193,519
Total deferred inflows of resources	<u>6,720,702</u>	<u>55,433</u>	<u>6,776,135</u>
Total liabilities and deferred inflows of resources	<u>37,601,214</u>	<u>2,467,392</u>	<u>40,068,606</u>
NET POSITION			
Net investment in capital assets	51,814,994	7,261,496	59,076,490
Restricted	3,557,511	-	3,557,511
Unrestricted	(8,354,575)	989,933	(7,364,642)
Total net position	<u>\$ 47,017,930</u>	<u>\$ 8,251,429</u>	<u>\$ 55,269,359</u>

Cascade County
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
Public works	\$ 8,197,156	\$ 230,134	\$ 634,501	\$
General government	11,883,031	1,247,449	3,092,653	-
Public safety	17,730,507	8,588,943	2,395,857	-
Public health	4,413,607	686,090	2,710,413	-
Social and economic	845,742	-	506,216	-
Culture and recreation	575,371	-	1,108	-
Environmental management	12,481	-	30,138	-
Interest on long-term debt	92,184	-	-	-
Housing & Community Development	92,233	-	-	-
Total governmental activities	<u>43,842,312</u>	<u>10,752,616</u>	<u>9,370,886</u>	<u>-</u>
Business-type activities:				
5100 Community Health Clinic	900	-	-	-
5210 Water Operating	50,188	61,033	-	-
5410 Solid Waste Disposal	1,205,929	1,063,333	-	-
5750 Montana ExpoPark	3,328,128	2,297,518	-	7,702
Total business-type activities	<u>4,585,145</u>	<u>3,421,884</u>	<u>-</u>	<u>7,702</u>
Total primary government	<u>\$ 48,427,457</u>	<u>\$ 14,174,500</u>	<u>\$ 9,370,886</u>	<u>\$ 7,702</u>
General revenues:				
Taxes and assessments				
investment income				
Miscellaneous revenues				
Gain (loss) on disposal of capital assets				
Donated capital assets				
Transfers of Capital Assets				
Transfers				
Total general revenues				
Change in net position				
Net position - beginning				
Net position - ending				

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-type Activities	Total
\$ (7,332,521)	\$ -	\$ (7,332,521)
(7,542,929)	-	(7,542,929)
(6,745,707)	-	(6,745,707)
(1,017,104)	-	(1,017,104)
(339,526)	-	(339,526)
(574,263)	-	(574,263)
17,657	-	17,657
(92,184)	-	(92,184)
(92,233)	-	(92,233)
<u>(23,718,810)</u>	<u>-</u>	<u>(23,718,810)</u>
-	(900)	(900)
-	10,845	10,845
-	(142,596)	(142,596)
-	<u>(1,022,908)</u>	<u>(1,022,908)</u>
-	<u>(1,155,559)</u>	<u>(1,155,559)</u>
<u>(23,718,810)</u>	<u>(1,155,559)</u>	<u>(24,874,369)</u>
26,265,166	-	26,265,166
467,628	25,574	493,202
998,098	213,777	1,211,875
32,400	2,312	34,712
15,646	-	15,646
	3,216	3,216
<u>(1,341,238)</u>	<u>1,341,238</u>	<u>-</u>
<u>26,437,700</u>	<u>1,586,117</u>	<u>28,023,817</u>
2,718,890	430,558	3,149,448
44,299,040	7,820,871	52,119,911
<u>\$ 47,017,930</u>	<u>\$ 8,251,429</u>	<u>\$ 55,269,359</u>

Cascade County
Balance Sheet
Governmental Funds
June 30, 2020

	<u>1000 General</u>	<u>2110 Road</u>	<u>2301 Public Safety</u>
ASSETS			
Cash and investments	\$ 3,655,543	1,514,354	2,820,092
Restricted cash	-	25,500	-
Accounts receivable	21,379	15,102	2,852,598
Taxes and assessments receivable	207,335	56,890	219,168
Loans receivable	-	-	-
Inventory	628	870,378	-
Due from other funds	2,386,694	-	-
Total assets	<u>\$ 6,271,579</u>	<u>\$ 2,482,224</u>	<u>\$ 5,891,858</u>
LIABILITIES			
Accounts payable	\$ 210,168	\$ 635,839	\$ 70,382
Accrued payroll	306,525	124,233	482,644
Due to other funds	-	-	-
Due to other governments	-	-	-
Advances from other funds	160,866	-	-
Deposits Payable	-	2,500	-
Total liabilities	<u>677,559</u>	<u>762,572</u>	<u>553,026</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	207,336	56,890	219,168
Total deferred inflow of resources	<u>207,336</u>	<u>56,890</u>	<u>219,168</u>
 Total liabilities and deferred inflows of resources	 <u>884,895</u>	 <u>819,462</u>	 <u>772,194</u>
FUND BALANCES (DEFICITS)			
Nonspendable	628	870,378	-
Restricted	-	-	-
Committed	1,669,021	591,875	1,646,618
Assigned	-	200,509	3,473,046
Unassigned	3,717,035	-	-
Total fund balances (deficits)	<u>\$ 5,386,684</u>	<u>\$ 1,662,762</u>	<u>\$ 5,119,664</u>
 Total liabilities and fund balances (deficits)	 <u>\$ 6,271,579</u>	 <u>\$ 2,482,224</u>	 <u>\$ 5,891,858</u>

<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
9,256,208	17,246,197
-	25,500
897,765	3,786,844
280,010	763,403
168,093	168,093
535,964	1,406,970
-	2,386,694
<u>\$ 11,138,040</u>	<u>\$ 25,783,701</u>
\$ 950,888	\$ 1,867,277
322,609	1,236,011
123,608	123,608
37,564	37,564
-	160,866
100	2,600
<u>1,434,769</u>	<u>3,427,926</u>
<u>301,338</u>	<u>784,732</u>
<u>301,338</u>	<u>784,732</u>
<u>1,736,107</u>	<u>4,212,658</u>
535,964	1,406,970
2,794,069	2,794,069
1,225,600	5,133,114
4,846,301	8,519,856
-	3,717,034
<u>\$ 9,401,934</u>	<u>\$ 21,571,043</u>
<u>\$ 11,138,041</u>	<u>\$ 25,783,701</u>

**Cascade County
Reconciliation of Balance Sheet
To the Statement of Net Position
June 30, 2020**

Fund balances of governmental funds	\$21,571,043
Amounts reported for governmental activities in the statement of net position are different because:	
Amounts reported for governmental activities in the statement of net position are different because capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	52,427,513
Long-term liabilities (bonds payable, intercap loans, compensated absences and other post-employment benefits payable) are not due and payable in the current period and therefore are not reported in the funds.	(4,538,120)
The net pension liability is not due and payable in the current period and therefore are not reported in the funds.	(22,163,670)
Deferred outflows and inflows of resources related to pension and OPEB are applicable to future periods and therefore are not reported in the funds.	(286,598)
Assets and liabilities of internal service funds are included in governmental activities in the statement of net position.	(535,352)
Governmental funds report tax revenue that is measurable but not yet available at year end as deferred revenue but this earned tax revenue is reported as revenue in the Statement of Activities	784,731
The OPEB Liability is not due and payable in the current period and therefore are not reported in the funds.	(241,615)
	<hr/>
Net position of governmental activities	<u><u>\$47,017,930</u></u>

Cascade County
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	1000 General	2110 Road	2301 Public Safety
REVENUES			
Intergovernmental sources	1,281,411	842,172	2,158,629
Charges for goods and services	606,672	204,496	6,554,717
Licenses and permits	7,500	10,945	28,825
Taxes	9,441,950	1,914,101	7,304,065
Investment income	185,938	48,416	65,940
Fines and forfeitures	396,250	-	-
Other revenue	211,148	25,828	61,074
On-behalf Payments Related to OPEB	298,748	-	-
Total revenues	12,429,617	3,045,958	16,173,250
EXPENDITURES			
Public works	-	4,823,216	-
General government	10,134,297	-	-
Public safety	-	-	14,290,236
Public health	-	-	14,888
Social and economic	-	-	-
Culture and recreation	-	-	-
Environmental management	-	-	-
Housing & Community Development	-	-	-
Interest	57,634	3,900	-
Principal	185,199	195,000	-
Capital Outlay	91,701	-	1,020
Total expenditures	10,468,831	5,022,116	14,306,144
Excess (deficiency) of revenues over expenditures	1,960,786	(1,976,158)	1,867,106
OTHER FINANCING SOURCES (USES)			
Transfers in	694,999	3,005,190	765,479
Transfers out	(785,924)	-	(140,025)
Gain (loss) on sale of assets	-	-	6,600
Total other financing sources (uses)	(90,925)	3,005,190	632,054
Net change in fund balances	1,869,861	1,029,032	2,499,160
Fund balances - beginning	3,516,820	633,731	2,620,503
Fund balances - ending	<u>\$ 5,386,681</u>	<u>\$ 1,662,763</u>	<u>\$ 5,119,663</u>

Total Nonmajor Funds	Total Governmental Funds
4,344,318	8,626,530
2,915,123	10,281,008
152,746	200,016
9,806,118	28,466,234
156,505	456,799
49,129	445,379
791,847	1,089,897
-	298,748
<u>18,215,786</u>	<u>49,864,611</u>

744,792	5,568,008
1,407,713	11,542,010
2,315,841	16,606,077
4,448,201	4,463,089
835,980	835,980
576,741	576,741
12,481	12,481
92,233	92,233
30,650	92,184
7,510	387,709
<u>2,252,010</u>	<u>2,344,731</u>
<u>12,724,152</u>	<u>42,521,243</u>

<u>5,491,634</u>	<u>7,343,368</u>
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2,006,827	6,472,495
(6,887,784)	(7,813,733)
-	6,600
<u>(4,880,957)</u>	<u>(1,334,638)</u>

610,677	6,008,730
8,791,256	15,562,310
<u>\$ 9,401,933</u>	<u>\$ 21,571,040</u>

Cascade County
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances to the Statement of Activities
For the Year Ended June 30, 2020

Net change in fund balances - total governmental funds	\$6,008,731
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Amounts reported for governmental activities in the statement of net position are different because:

Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital Outlay	2,344,731	
Depreciation Expense	(3,152,205)	
Additions acquired from CIP Prior year, Donation, and in-house Labor	181,036	
		(626,438)

In the statement of activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale of these assets:

Reassignment of Asset from Government to Proprietary Funds	(3,216)	
Loss on capital asset disposal under accrual basis of accounting	(3,048)	
		(6,264)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of bond repayment and intercap loan repayment.	387,709
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Governmental funds report taxes that are measurable but not yet available at year end as deferred tax revenue. However, in the Statement of Activities this is considered earned tax revenue.	(2,375,544)
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Net revenue(loss) of internal service funds	(623,003)
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Compensated absences are expended as used in the governmental funds. However, they are expensed as earned on the statement of activities. In the current year, the amount earned was more than the amount used.	(249,169)
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In the statement of activities, the cost of other post-employment benefits (OPEB) is measured by the increase in net OPEB obligation during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for the OPEB costs. This is the amount of the increase in the OPEB obligation in excess of the amount paid in the current year.	(34,668)
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Governmental funds do not record on-behalf payments related to pensions as revenue, or pension expenses related to increases in the net pension liability. This is because the County doesn't actually receive the revenue, or use current financial resources for the pension expense. However, in the statement of activities both on-behalf revenue and pension expense are	237,536
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Change in net position of governmental activities	\$2,718,890
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Cascade County
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-type Activities		Governmental Activities	
	5750 Montana ExpoPark	Total Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
ASSETS				
Current assets:				
Inventory	\$ 34,062	\$ -	\$ 34,062	\$ 16,087
Cash and investments	1,155,356	539,528	1,694,884	962,519
Accounts receivable	12,644	669	13,313	-
Taxes and assessments receivable	-	272,394	272,394	-
Advances to other funds	-	-	-	592,869
Total current assets	1,202,062	812,591	2,014,653	1,571,475
Noncurrent assets:				
Capital assets, net	5,539,927	35,020	5,574,947	965,461
Capital Assets not being depreciated	3,464,963	47,379	3,512,342	-
Total noncurrent assets	9,004,890	82,399	9,087,289	965,461
Total assets	10,206,952	894,990	11,101,942	2,536,936
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflow related to pensions	48,882	-	48,882	116,019
Total deferred outflows of resources	48,882	-	48,882	116,019
LIABILITIES				
Current liabilities:				
Accounts payable	47,833	119,398	167,231	12,608
Accrued payroll	18,889	-	18,889	15,442
Due to other funds	-	-	-	2,263,086
Advances from other funds	432,003	-	432,003	-
Current portion of noncurrent liabilities	185,368	-	185,368	7,353
Deposits	40,792	-	40,792	-
Total current liabilities	724,885	119,398	844,283	2,298,489
Noncurrent liabilities:				
Net pension liability	291,592	-	291,592	692,077
Compensated Absences	60,897	-	60,897	66,175
Loans Payable	1,647,191	-	1,647,191	-
Total noncurrent liabilities	1,999,680	-	1,999,680	758,252
Total liabilities	2,724,565	119,398	2,843,963	3,056,741
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	55,433	-	55,433	131,565
Total deferred inflows of resources	55,433	-	55,433	131,565
NET POSITION				
Net investment in capital assets	7,179,097	82,399	7,261,496	965,461
Unrestricted	296,739	693,193	989,932	(1,500,812)
Total net position	\$ 7,475,836	\$ 775,592	8,251,428	\$ (535,351)

Cascade County
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities			Governmental Activities
		Total		
	5750 Montana ExpoPark	Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES				
Charges for goods and services	\$ 1,925,289	\$ 65,758	\$ 1,991,047	\$ 1,204,380
On-behalf payments related to pensions	6,431	-	6,431	15,265
Miscellaneous revenues	579,575	1,058,608	1,638,183	1,803
Total operating revenues	<u>2,511,294</u>	<u>1,124,365</u>	<u>3,635,659</u>	<u>1,221,449</u>
OPERATING EXPENSES				
Assessments	20,339	-	20,339	-
Operating expenses	253,296	786,928	1,040,224	34,628
Payroll	269,145	-	269,145	835,880
Postage	1,660	5,350	7,010	-
Awards and indemnities	76,650	-	76,650	-
Advertising	75,736	-	75,736	-
Rent	31,518	15,375	46,893	-
Repairs and maintenance	165,826	23,062	188,888	115,068
Bank charges	14,800	-	14,800	-
Depreciation	630,749	4,080	634,829	501,367
Travel and training	24,809	-	24,809	35,307
Professional fees	1,249,886	44,245	1,294,131	2,022
Office supplies	14,088	3,921	18,009	-
Utilities and telephone	293,464	358,929	652,393	220,862
Dues and subscriptions	7,556	-	7,556	-
Insurance	129,051	15,127	144,178	138,994
Total operating expenses	<u>3,258,573</u>	<u>1,257,017</u>	<u>4,515,590</u>	<u>1,884,128</u>
Operating income (loss)	<u>(747,279)</u>	<u>(132,652)</u>	<u>(879,931)</u>	<u>(662,679)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest revenue	12,389	13,185	25,574	10,829
Gain (loss) on sale of assets	2,312	-	2,312	28,848
Interest (expense)	(69,556)	-	(69,556)	-
Capital contributions	10,918	-	10,918	-
Total nonoperating revenues (expenses)	<u>(43,937)</u>	<u>13,185</u>	<u>(30,752)</u>	<u>39,677</u>
Income (loss) before transfers	<u>(791,216)</u>	<u>(119,467)</u>	<u>(910,683)</u>	<u>(623,002)</u>
Transfers in	1,341,238	-	1,341,238	-
Change in net position	550,022	(119,467)	430,555	(623,002)
Total net position - beginning	6,925,812	895,059	7,820,871	87,651
Total net position - ending	<u>\$ 7,475,836</u>	<u>\$ 775,592</u>	<u>\$ 8,251,428</u>	<u>\$ (535,351)</u>

Cascade County
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	5750 Montana ExpoPark	Total Nonmajor Proprietary Funds	Total Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from services provided	\$ 2,489,936	\$ 75,585	\$ 2,565,521
Cash received from assessments	-	1,114,287	1,114,287
Payments to employees	(558,788)	-	(558,788)
Payments to suppliers	(2,680,823)	(1,242,571)	(3,923,394)
Net cash provided (used) by operating activities	(749,675)	(52,699)	(802,374)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Cash (paid) received from other funds	-	(9,770)	(9,770)
Operating transfers	1,341,238	-	1,341,238
Net cash provided (used) by noncapital financing activities	1,341,238	(9,770)	1,331,468
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of property and equipment	-	-	-
Proceeds from Capital related debt	(174,207)	-	(174,207)
Acquisition of capital assets	(342,710)	-	(342,710)
Cash paid on interfund loan	(134,664)	-	(134,664)
Interest paid on interfund loan	(69,556)	-	(69,556)
Net cash provided (used) by capital and related financing activities	(721,137)	-	(721,137)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	12,389	13,185	25,574
Net cash provided (used) by investing activities	12,389	13,185	25,574
Net increase (decrease) in cash and cash equivalents	(117,185)	(49,284)	(166,469)
Balances - beginning of year	1,272,543	588,812	1,861,355
Balances - end of the year	\$ 1,155,356	\$ 539,528	\$ 1,694,884

Cascade County
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

<u>Internal Service Funds</u>	
\$	1,210,605
	-
	(376,666)
	(548,154)
	<u>285,785</u>
	(209,475)
	<u>-</u>
	(209,475)
	<u>-</u>
	70,518
	-
	-
	-
	-
	<u>70,518</u>
	10,829
	<u>10,829</u>
	157,657
	804,863
\$	<u>962,519</u>

Cascade County
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	5750 Montana ExpoPark	Total Nonmajor Proprietary Funds	Total Proprietary Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating Income	\$ (747,276)	\$ (132,652)	\$ (879,928)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	630,749	4,080	634,829
Changes in assets and liabilities:			
Accounts Receivable	(1,533)	10,727	9,194
Assessment Receivable	-	55,679	55,679
Prepays	695	-	695
Inventory	(13,678)	-	(13,678)
Deferred outflows	91,861	-	91,861
Wages payable	2,726	-	2,726
Deposits	(322,425)	-	(322,425)
Compensated absences	9,657	-	9,657
Pension liability	(328,139)	-	(328,139)
Deferred inflows	(72,178)	-	(72,178)
Accounts Payable - Supplier	(132)	9,467	9,335
Net cash provided (used) by operating activities	\$ (749,675)	\$ (52,699)	\$ (802,374)
Noncash investing, capital and financing activities			
Capital asset transferred (to) from other funds	\$ 3,216	\$ -	\$ 3,216
Total noncash investing, capital and financing activities	\$ 3,216	\$ -	\$ 3,216

Cascade County
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

Internal Service Funds	
\$	(662,680)
	501,367
	8,350
	-
	-
	(3,928)
	(57,937)
	2,191
	-
	(13,590)
	434,792
	78,494
	(1,274)
\$	285,785

\$	-
\$	-

Cascade County
Statement of Fiduciary Net Position
June 30, 2020

	Private-Purpose Trust Fund	External Investment Pool	Agency Funds
ASSETS			
Cash and investments	\$ 18,363	\$ 10,870,319	\$ 7,046,966
Restricted cash	-	-	12,665
Holdings in external investment			10,870,319
Accounts receivable	-	-	467
Taxes and assessments receivable	-	-	4,206,447
Other receivables	-	-	5,135
Due from other funds	-	-	-
Total assets	<u>18,363</u>	<u>10,870,319</u>	<u>22,141,991</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 50,166
Due to other funds	(48)	-	-
Due to other governments	2,879	-	22,091,825
Total liabilities	<u>2,831</u>	<u>-</u>	<u>22,141,991</u>
DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>2,831</u>	<u>-</u>	<u>22,141,991</u>
NET POSITION			
	-	-	-
Held for Individuals, organizations, other governments	15,532	10,870,319	-
Total net position	<u>\$ 15,532</u>	<u>\$ 10,870,319</u>	<u>\$ -</u>

Cascade County
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2020

	Private-Purpose Trust Funds	Investment trust funds
ADDITIONS		
Contributions to pooled Investments		13,124,474
Reinvested interes		170,674
Total additions	-	13,295,148
DEDUCTIONS		
Distributions from pooled investments	-	13,124,474
Bank Fees	-	-
Total Deductions	-	13,124,474
Change in net positon	\$ -	\$ 170,674
Net Position - beginning of the year	\$ 15,532	\$ 10,699,645
Net Position - end of the year	\$ 15,532	\$ 10,870,319

Notes to the Financial Statements

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 1 - Summary of Significant Accounting Policies

The basic financial statements of Cascade County are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), applicable to government units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting.

A. Reporting Entity

The County of Cascade, Montana is a political subdivision of the State of Montana governed by a three-member Board of Commissioners duly elected by the registered voters of the County. The County utilizes the Commission form of government. The accompanying financial statements present the primary government. The County has no component unit entities for which the government is considered to be financially accountable.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and a protest of the tax is cleared or an amount can be readily determined from an outside source. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 1 - Summary of Significant Accounting Policies - Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Deferred revenue offsets taxes and assessments receivable remaining uncollected at year-end since they are not available to pay liabilities of the current period.

The County reports the following major governmental funds:

General Fund - This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Road Fund - This fund is used for operation of the County's Road Department. The main revenue source for this fund is taxes.

Public Safety – This fund is used for operation of the Sheriff's Department and Adult Detention Center. The main revenue sources for this fund are taxes and the rental of jail beds to the State and Federal government.

The County reports the following major proprietary funds:

Montana ExpoPark Enterprise Fund – This fund is used to account for the operation at the fairgrounds. The fund is maintained on the full accrual basis of accounting.

Additionally, the County reports the following fund types:

Internal Service Fund - These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis. The County utilized two internal service funds. One is for the cost of the County Printer, and the other one Fleet Maintenance, which tracks the costs of the fleet maintenance department.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 1 - Summary of Significant Accounting Policies - Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Continued

Private Purpose Trust Funds – These funds are used to account for resources legally held in trust for use by another government, individual, or organization as identified by the donor or mandated by State Statutes. The use of these funds may be restricted to only the interest earned on the investment of the principal or the entire amount may be used in accordance with the terms of the donor. All of the County's trust funds are mandated by the State Statutes for the following: County Attorney Restitution, utilized to receive and disburse restitution payments; and Emergency Aid, which consists of anonymous donations that can be used to help the indigent.

Investment Trust Fund – Other governmental units may direct the County, in a purely custodial capacity, to invest excess funds. The investment trust fund accounts for these monies invested by other governmental units within the County.

Agency Funds – The County acts as the tax collecting agency for the State and other governmental units located within the County, in a purely custodial capacity. These funds are utilized to account for collections and disbursements to the State and other governmental units.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments' enterprise functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues include: 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Intergovernmental revenues are normally program revenues. The County receives payments-in-lieu of taxes and an Entitlement Revenue from other Governmental units that are considered as general revenue since they come with no restrictions of use. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the government's internal service funds are charges to customers for services provided. Operating expenses for enterprise funds and internal service funds include the cost of providing such services and the depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 1 - Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand and demand and time deposits and short-term investments with original maturity dates of three months or less from the date of acquisition. In addition, the investment with the State of Montana's Short-Term Investment Pool (STIP) is deemed to be cash equivalents since it is sufficiently liquid as to permit withdrawal of cash at any time without prior notice or penalty.

State statutes authorize the County to invest in direct obligations of the U.S. Government, such as U.S. Treasury bills and notes and U.S. Government securities as defined by law, repurchase agreements and the State Short-Term Investment Pool (STIP).

Investments are reported at fair value. The State Short-Term Investment Pool operates in accordance with State laws and regulations and is administered by the State Department of Administration. This pool is not rated.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year-end are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). Advances between funds are not available for appropriation and are not expendable available financial resources.

Accounts receivables for patient accounts are shown net of allowance for uncollectible accounts. The County does have miscellaneous receivables for services provided (\$12,644 for the Expo Park). In the governmental funds, property tax receivables are offset by deferred revenue accounts since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance notice.

Grant Receivables for reimbursement grants are included in the Accounts Receivable total. The amount of Grant Receivables at the end of the FY 2020 was \$330,634.

3. Inventories

All inventories are valued at cost using the first-in, first-out method. Inventories are expensed when consumed. Inventories of materials and supplies on hand are maintained for governmental funds.

4. Taxes and Assessments Receivable

Property tax levies were set in August in connection with the budget process and are based on taxable values listed as of January 1 for all property located in the County. Taxable values are established by the State Department of Revenue based on market values. A revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by State Statute as a fixed percentage of market value. The County levies assessments for road and street maintenance, lighting, and various rural special improvement districts (RSID).

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 1 - Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, and Net Position or Equity - Continued

Real property taxes and special assessments are generally billed in October and are payable 50% by November 30 and 50% by May 31. After these dates, taxes and assessments become delinquent and a lien is placed on the property. Personal property is assessed, and personal property taxes are billed throughout the year, with a significant portion generally billed in May, June, and July. Personal property taxes are based on levies set the prior August. These taxes become delinquent 30 days after billing.

Taxes and assessments that become delinquent are charged interest at the rate of 5/6 of 1% per month, plus a penalty of 2%. Real property on which taxes and assessments remain delinquent and unpaid may be sold at tax sales. In the case of personal property, the property is to be seized and sold after the taxes become delinquent.

The County is permitted by State Statutes to levy taxes up to certain fixed limits for various purposes. The taxes levied by the County for the year ended June 30, 2020, were within the legal limits. The tax levies were based upon a taxable valuation of \$175,703,928.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets, except for infrastructure, as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of 1 year. Roads are capitalized if the cost of improvements is equal to or greater than \$50,000 and bridges are capitalized if costs exceed \$125,000. Initial capitalization of infrastructure, all roads and bridges, were capitalized regardless of cost or original construction date. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property, plant, equipment, and infrastructure assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-100
Building improvements	10-30
Improvement other than buildings	5-10
Machinery & Equipment	3-10
Paved roads	20
Gravel roads	50
Road improvements & additions	20
Bridges, culverts	50
Other infrastructure assets	50

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 1 - Summary of Significant Accounting Policies - Continued

6. Compensated Absences

As required by State law, the County allows employees to accumulate earned but unused vacation and sick leave benefits. Unused vacation leave benefits are 100 percent payable upon termination and $\frac{1}{4}$ of unused sick leave benefits are payable upon termination. Such amounts are reported as liabilities in the appropriate governmental or business-type activity in the government-wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting. The governmental funds utilized to liquidate these obligations are the General Fund and Special Revenue Funds.

Vacation leave

Employees earn vacation leave at the rate of 15 days per year for the first ten years. Between 10 and 20 years, employees earn vacation leave at an increasing rate, reaching 24 days per year after 20 years. The maximum allowable accumulation of vacation leave is twice the maximum number of days earned annually as of the end of the first pay period of the next calendar year.

Sick leave

Employees earn sick leave at the rate of 12 days per year. There is no limit on the accumulation of sick leave.

7. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts are deferred and amortized over the life of the bond issue using the straight-line method which is materially consistent with the interest method. There were no Bond premiums for the current year. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 1 - Summary of Significant Accounting Policies - Continued

8. Deferred Outflows/ Inflows of Resources

The County reports decreases in net position that relate to future period(s) as deferred outflows of resources in a separate section of its statement of net position. Deferred outflows of resources are related to district's pension plans and consist of difference between expected and actual results, changes in actuarial assumptions, difference between actual and expected contributions and contributions made to the pension plans subsequent to the measurement date. No deferred outflows of resources affect the governmental funds financial statements in the current year.

The County's statements of net position and its governmental fund balance sheet report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position that applies to a future period(s). Deferred inflows of resources are reported in the district's statement of net position for actual pension plan investment earnings in excess of the expected amounts and differences between actual and expected contributions included in determining pension expense. In the governmental funds, the only deferred inflow of resources is for revenue that is considered unavailable. The County will not recognize the related revenues until they are available under the modified accrual basis of accounting accordingly.

9. Net Position

In the government-wide and proprietary financial statements, net position accounts are classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt attributed to the acquisition, construction, or improvement of the assets.

Restricted - this amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments, enabling legislation, or constitutional provisions.

Unrestricted - this amount is all net position that do not meet the definition of "net investment in capital asset" or "restricted net position."

10. Fund Balance

The financial statements have been presented in accordance with the reporting model required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of the Statement is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB Statement No. 54 provides for two major types of fund balances, nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash, such as inventories, prepaid amounts, and long-term notes receivable, or they are legally or contractually required to remain intact.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 1 - Summary of Significant Accounting Policies - Continued

9. Fund Balance - Continued

In addition to the nonspendable fund balance, GASB Statement No. 54 has provided a hierarchy of spendable fund balances, based on spending constraints, as follows:

Restricted - fund balances that are restricted for specific purposes stipulated by external parties, constitutional provisions, or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed - fund balances that can only be used for the specific purposes determined by a formal action (ordinance) of the County's highest level of decision-making authority, the Board of County Commissioners. Commitments may be changed or lifted only by the County taking the same formal action that imposed the constraint originally.

Assigned - fund balances that are intended to be used by the County for specific purposes that are neither restricted nor committed. Assigned amounts also include all

residual amounts in governmental funds (except negative amounts) that are not classified as nonspendable, restricted or committed. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

Unassigned - fund balance of the general fund that is not constrained for any particular purposes. It is also the residual classification for all negative fund balances.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

11. Recent Accounting Pronouncements

The County will be implementing the new GASB Statement No. 84 Fiduciary Activities as of FY2021. Also GASB Statement No. 87 Leases is effective as of FY2021 also.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 2 - Compliance and Accountability

A. Budgetary Information

The County adopts an annual budget for all of its applicable funds in accordance with Title 7, Chapter 6, Part 40 of the Montana Code Annotated (MCA). The budget is adopted using the same basis of accounting as the fund financial statements. A non-binding management budget is adopted for the enterprise and internal services funds. Statute requires the adoption of a preliminary budget, public hearings on the preliminary budget and the final adoption of the budget by the later of the second Monday in August or within 45 calendar days of receiving certified taxable values from the Department of Revenue.

State statute limits the making of expenditures or incurring of obligations to the amount of the final budget as adopted or as amended. Budget transfers and amendments are authorized by law, and in some instances, may require further public hearings. Any budget amendments providing for additional appropriations must identify the fund reserves, unanticipated revenue, or previously unbudgeted revenue that will fund the appropriations.

The Board of County Commissioners has the sole authority to approve budget transfers and budget amendments. County officials may not expend in excess of their existing budget authority. The Board of County Commissioners may, if appropriate, transfer existing budget authority within a fund and increase departmental authority. Per MCA 7-6-4005, expenditures made, liabilities incurred, or warrants issued in excess of a department's total budget appropriation, as originally determined or as later revised, are not a liability of the County, but the official authorizing or incurring the expenditure is liable for it personally and upon their official bond.

Appropriations are created by fund, function, and activity and may further be detailed by department. Expenditure limitations imposed by law extend to the department level, which is identified as the legal level of budgetary control. Department for this purpose is defined as a segment of a fund, such as Commission is a department of the General Fund, which, has several different departments.

B. Excess of Expenditures Over Appropriations

No departments overspent their authorized budget.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 3 - Deposits and Investments

Cash and cash equivalent deposits may include cash and cash items: demand, time, savings, and fiscal agent deposits; investment in the State Short-Term Investment Pool (STIP); direct obligations of the United States Government and securities issued by agencies of the United States.

Governmental Activities, Business-Type Activities, and Fiduciary Funds

At June 30, 2020 deposits and investments consist of the following:

Cash on hand and petty cash	\$ 25,740
Cash in banks:	
Demand deposits	4,477,933
State Short-Term Investment Pool (STIP)	33,373,736
 Total deposits and investments	 <u>\$ 37,877,409</u>

Deposits and investments are reported in the financial statements as follows:

Governmental activities	\$ 18,234,216
Business-type activities	1,694,884
Investment Trust Fund	10,870,319
Other fiduciary funds	<u>7,077,990</u>
Total deposits and investments	<u>\$ 37,877,409</u>

Cash Deposits

Custodial Credit Risk

Montana statutes require that the County obtain securities for the uninsured portion of the deposits as follows: 1) Securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more, 2) Securities equal to 100% of the uninsured deposits if the institution in which the deposits are made has a net worth to total assets ratio of less than 6%. The State statutes do not specify in whose custody or name the collateral is to be held. The amount of collateral held for County deposits at June 30, 2020, complied with the amount required by State statutes.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk but follows the requirements of the State of Montana, as detailed above. As of June 30, 2020, the carrying amount of the County's bank deposits was \$4,477,933 and the respective bank balances totaled \$5,750,288. Of the total bank balance, \$287,514 was insured through the Federal Depositary Insurance Corporation (FDIC). \$5,462,774 was collateralized with securities held by the financial institution's custodial agent. These securities are held in the name of the County.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 3- Deposits and Investments - Continued

Investments

The County's investments, at June 30, 2020, consist of Montana Short-Term Investment Pool (STIP) totaling \$33,373,736.

STIP is managed by the Montana Board of Investments (Board). The Board was created by the State of Montana legislature to manage the State of Montana's investment funds on a centralized basis. The County voluntarily participates in STIP. The County reports its investment in STIP at the transaction amount of \$1.00 per share. This is not materially different from fair value based on the Net Asset Value (NAV) per share which was 1.000427 for the month of June 2020.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. As of June 30, 2020, the County's had no investment exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County has no formal investment policy relating to credit risk of investments. The County follows the requirements of the State of Montana for local governments.

The State of Montana STIP has its own formal investment policy that addresses credit risk. The policy specifies that STIP securities have ratings provided by Standard & Poor's, Moody's, or Fitch. Although the STIP investments have been rated by investment security type, STIP, as an external investment pool, has not been rated. Additional information on the State of Montana Short-Term Investment Pool may be obtained by contacting the Montana Board of Investments, Department of Commerce, 2401 Colonial Drive, 3rd floor, P.O. Box 200126, Helena, MT 59620-0126 or by phone (406) 444-0001.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 3- Deposits and Investments – Continued

Interest Rate Risk

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The investment in STIP includes asset-backed and variable interest rate securities. Asset-backed securities represent debt securities collateralized by a pool of mortgage and non-mortgage assets such as trade and loan receivables, equipment leases, credit cards, etc., pledged by the issuer. Asset-backed securities have less credit risk than do securities not backed by pledged assets, while market risk for asset-backed securities is the same as market risk for similar non-asset-backed securities. Variable rate securities pay a variable rate of interest until maturity. While variable rate interest securities have credit risk identical to similar fixed rate securities, their market risk (income) is non-sensitive to interest rate changes. However, their market risk (value/price) may be less volatile than fixed rate securities because their value will usually remain at or near par as a result of their interest rates being periodically reset to maintain a current market yield. There are no legal risks that the County is aware of regarding any STIP investments.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The County places no limit on the amount it may invest in any one issuer. The following is a list of the County's concentration of credit risk percentages:

<u>Issuer Organization</u>	<u>Percentage</u>
STIP	100%

Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access.

Level 2 - Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets of liabilities in inactive markets;
- inputs other than quotes prices that are observable for the asset or liability;
- inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

If the asset of liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 3- Deposits and Investments – Continued

The valuation method for investments measured at the net asset value (NAV) per share is presented in the table below.

	<u>6/30/2020</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If currently eligible)</u>	<u>Redemption Notice Period</u>
Short-Term Investment Pool	\$ 33,373,736	N/A	Monthly	N/A

External Investment Pool

The County's investment pool is in accordance with Montana Code Annotated Section 7-6-201 and the County's Investment Pool Investment Policy. The responsibility for conducting investment transactions reside with the County Treasurer, with overall policy guidance the responsibility of a committee formed by the County Commissioners. The pool is not registered with the SEC. The fair value of investments is reviewed monthly, with yearly adjustments to the financial statements at fiscal year-end, if necessary. All parties involved share in gains or loss equitably, based on their average daily balances.

The following is the County's statement of net position and changes in net position for its investment pool.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 3 - Deposits and Investments - Continued

Statement of Net Position	<u>External Participants</u>	<u>Internal Participants</u>	<u>Combined</u>
Assets:			
Cash and investments	\$ 10,870,319	\$ 22,503,416	\$ 33,373,735
Total assets	<u>10,870,319</u>	<u>22,503,416</u>	<u>33,373,735</u>
Net Position:			
County funds	0	22,503,416	22,503,416
External participants	<u>10,870,319</u>		<u>10,870,319</u>
Total liabilities and net position	<u>10,870,319</u>	<u>22,503,416</u>	<u>33,373,735</u>
Statement of Changes in Net Position			
Contributions to pooled investments	13,124,474	21,875,526	35,000,000
Interest earned	170,674	329,274	499,948
Distributions from pooled investments	<u>13,124,474</u>	<u>21,875,526</u>	<u>35,000,000</u>
Increase/(decrease) in net position	<u>170,674</u>	<u>329,274</u>	<u>499,948</u>
Net position, beginning of year	<u>10,699,645</u>	<u>22,174,142</u>	<u>32,873,787</u>
Net position, end of year	<u>\$ 10,870,319</u>	<u>\$ 22,503,416</u>	<u>\$ 33,373,735</u>

Note 4 - Loan Receivable

The County has a CDBG (Community Development Block Grant) revolving loan fund. These funds are available to be loaned to businesses and special governmental entities that reside outside of the City of Great Falls. The County has currently one loan outstanding; which is current on repayment. Since the County is fully collateralized on the loans no allowance for doubtful accounts has been established. The outstanding balance on this loan is \$168,093.

Note 5 - Due to/Due From Other Funds and Transfers

Due from other funds and due to other funds consists of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 123,608
General Fund	Internal Service Funds	2,263,086

These amounts were to eliminate the negative cash balances in the funds. These amounts are repaid at the beginning of the next fiscal year.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 5 - Due to/Due From Other Funds and Transfers - Continued

The County made interfund loans from the Self Insurance Fund to the General Fund and ExpoPark for the purpose of the County's Energy Efficiency Project and to replace the bleachers in the arena at ExpoPark. These interfund loans are shown as advances to other funds of \$592,869 in the Self Insurance Fund and advances from other funds of \$160,866 and \$432,003 in the General and ExpoPark funds, respectively. The advances are not scheduled to be fully repaid within a year.

Interfund transfers are as follows:

Transfer In:						
Transfer Out:	General Fund	Public Safety	Road	Non-Major Fund	Montana Expo	Total
General			530,100.00	255,824.00		785,924.00
Public Safety				140,025.00		140,025.00
Non Major	694,999.00	765,479.00	2,475,090.00	1,610,978.00	1,341,238.00	6,887,784.00
	694,999.00	765,479.00	3,005,190.00	2,006,827.00	1,341,238.00	7,813,733.00

The County is allowed to levy a tax (Permissive Medical Levy) for the increased costs of health insurance in governmental funds. This money is transferred to other funds based on number of employees on the health insurance plan at the beginning of the fiscal year. \$1,689,024 of the transfers out of nonmajor governmental funds were for this purpose. \$1,341,238 was transferred to the ExpoPark for fair support. Other transfers are for the support of programs through the County, capital projects, and to cover shortfalls.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 6 – Capital Assets

Capital Assets activity for the year ended June 30, 2020, is summarized as follows:

	Balance 7/1/2019	Additions	Deletions	Adjustment	Transfers	Balance 6/30/2020
Governmental Activities						
Capital Assets not being depreciated						
Land	\$ 4,199,895	\$ -	-	-	-	\$ 4,199,895
Land Easements	3,271,354	-				\$ 3,271,354
Construction in Progress	290,507	953,158			-	\$ 1,243,665
Total Capital Assets not being depreciated	\$ 7,761,755	\$ 953,158	\$ -	\$ -	\$ -	\$ 8,714,913
Capital Assets being Depreciated						
Buildings	\$ 35,562,990	\$ 39,697	\$ (15,402)	\$ -	\$ -	\$ 35,587,286
Machinery and equipment	12,076,328	1,436,997	(161,855)	-	97,951	\$ 13,449,421
Improvements	259,721	95,915	-			\$ 355,637
Infrastructure	38,390,738		(50,506)			\$ 38,340,232
Software	421,284					\$ 421,284
Total capital Assets being depreciated	\$ 86,711,061	\$ 1,572,609	\$ (227,763)	\$ -	\$ 97,951	\$ 88,153,860
Less accumulated depreciation						
Buildings	\$ (11,223,784)	\$ (842,936)	\$ 15,402	\$ -	\$ -	\$ (12,051,318)
Machinery and equipment	(7,497,515)	(1,298,207)	158,807		(101,169)	\$ (8,738,084)
Improvements	(181,371)	(13,661)	-			\$ (195,032)
Infrastructure	(22,424,674)	(937,217)	50,507			\$ (23,311,384)
Software	(85,260)	(60,183)				\$ (145,443)
Total accumulated depreciation	(41,412,604)	(3,152,205)	224,716		(101,169)	(44,441,262)
Total capital assets being depreciated, net	45,298,458	(1,579,596)	(3,047)		(3,218)	43,712,598
Governmental activities						
Capital assets, net	53,060,213	(626,438)	(3,047)	-	(3,218)	52,427,511

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 6 – Capital Assets – Continued

	Balance 7/1/2019	Additions	Deletions	Adjustment	Transfers	Balance 6/30/2020
Business - Type activities						
Capital Assets not being						
Land	\$ 549,890	\$ -	-	-	-	\$ 549,890
Construction in Progress	3,602,149	88,008	(727,705)			2,962,452
Total Capital Assets not being depreciated	4,152,038	88,008	(727,705)	-	-	3,512,342
Capital Assets being Depreciated						
Buildings	\$ 10,909,891	\$ 965,609	\$ (5,980)	\$ -	\$ -	11,869,520
Machinery and equipment	2,192,732	27,000	(20,889)		5,216	2,204,059
Improvements	4,527,352		-			4,527,352
Total capital Assets being depreciated	17,629,975	992,609	(26,869)	-	5,216	18,600,931
Less accumulated depreciation						
Buildings	\$ (7,189,672)	\$ (315,931)	\$ 5,792	\$ -	\$ -	\$ (7,499,811)
Machinery and equipment	(1,525,688)	(250,309)	20,889		(1,999)	(1,757,107)
Improvements	(3,700,480)	(68,587)				(3,769,067)
Total accumulated depreciation	(12,415,841)	(634,827)	26,681	-	(1,999)	(13,025,985)
Total capital assets being depreciated, net	5,214,131	357,782	(188)	-	3,217	5,574,947
Governmental activities						
Capital assets, net	9,366,177	445,790	(727,893)	-	3,217	9,087,289

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 6 – Capital Assets - Continued

	Balance 7/1/2019	Additions	Deletions	Adjustment	Transfers	Balance 6/30/2020
Internal Service Funds						
Capital Assets being						
Depreciated						
Machinery and equipment	\$ 5,586,700	\$ -	\$(222,790)	\$ -	\$(103,167)	\$ 5,260,743
Less accumulated depreciation						
Machinery and equipment	(4,078,202)	(501,367)	181,120	-	103,167	(4,295,282)
Total capital assets being depreciated, net	1,508,498	(501,367)	(41,670)	-	-	965,461
Internal Service funds						
Capital assets, net	\$ 1,508,498	\$(501,367)	\$ (41,670)	\$ -	\$ -	\$ 965,461

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 6 – Capital Assets –Continued

Depreciation expense was charged to the functions in the Statement of Activities as follows:

Governmental Activities

General government	\$ 365,532
Public works	2,084,056
Public health	12,689
Public safety	657,457
Social and economic services	32,471
General government (internal service funds)	501,367
Total governmental activities depreciation expense	<u>\$ 3,653,572</u>

Note 7 - Long-Term Liabilities

Changes in long-term liabilities for the year ended June 30, 2020, were as follows:

	Balance 7/1/2019	Additions	Reductions	Balance 6/30/2020	Amounts Due Within One Year
Governmental					
Intercap loans	1,770,687		(192,709)	1,577,978	197,686
Loan Agreement	195,000		(195,000)	-	-
Other post-employment	385,651	65,355	(209,391)	241,615	-
Compensated absences (I.S)	87,118		(13,590)	73,528	7,353
Compensated absences	2,710,973	249,169		2,960,142	296,014
Governmental long-term liabilities	<u>\$ 5,149,429</u>	<u>\$ 314,524</u>	<u>\$ (610,690)</u>	<u>\$ 4,853,263</u>	<u>\$ 501,053</u>
Business - Type					
Intercap loans	\$ 2,000,000		\$ (174,207)	\$ 1,825,793	\$ 178,602
Compensated Absences	\$ 58,007	\$ 9,656		\$ 67,663	\$ 6,766
Business-type long-term liabilities	<u>\$ 2,058,007</u>	<u>\$ 9,656</u>	<u>\$ (174,207)</u>	<u>\$ 1,893,456</u>	<u>\$ 185,368</u>
Total governmental & business type activities	<u>\$ 7,207,436</u>	<u>\$ 324,180</u>	<u>\$ (784,897)</u>	<u>\$ 6,746,719</u>	<u>\$ 686,421</u>

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 7 – Long-Term Liabilities – Continued

Long term debt of the County includes the following as of June 30, 2020:

Intercap Loans:

Bob Marshall RID – State of Montana Intercap Loan Program Rural Improvement district loan with a final maturity date February 15, 2024. The original amount of the loan was \$100,931 with interest at a variable interest rate between 4.25% and 1.00%. the interest rate effective for FY2020 was 3.37%. The loan is secured by special assessment tax revenues. \$ 33,392

Courthouse Repair – State of Montana Intercap Loan Program with a final maturity date August 15, 2027. The original amount of the loan was \$2,000,000 with interest at a variable interest rate. The interest rate effective for FY2020 was 3.37%. 1,544,587

Expo Park Grandstands – State of Montana Intercap Loan Program with a final maturity date February 15, 2029. The original amount of the loan was \$2,000,000 with interest at a variable interest rate. The interest rate effective for FY2020 was 3.37%. 1,825,793

Total Long Term Debt \$ 3,403,771

Less current maturities 376,288

Total long-term debt, net of current maturities \$ 3,027,483

The annual maturity of all long-term debt (loan agreement and intercap loans) of the County, as of June 30, 2020 is as follows:

	<u>Business-Like Activities</u>			<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>		<u>Principal</u>	<u>Interest</u>
2021	178,602	30,910	2021	197,687	26,443
2022	184,277	40,009	2022	202,803	33,249
2023	190,128	35,268	2023	208,050	28,147
2024	196,164	30,408	2024	213,420	22,918
2025	202,386	25,426	2025	209,691	17,614
2026-2029	874,233	49,332	2026-2029	546,330	20,687
	<u>1,825,790</u>	<u>211,353</u>		<u>1,577,981</u>	<u>149,058</u>

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 8 - Fund Equity

Governmental funds fund balance can be classified into five categories. The categories are nonspendable, restricted, committed, assigned and unassigned.

Nonspendable:

Inventory	\$ 1,406,970
Total nonspendable	<u>\$ 1,406,970</u>

Spendable:

Restricted for:

General government	\$ 554,948
Housing and Community Dev	355,606
Public safety	101,804
Public works	398,865
Health services	1,382,846
Total restricted	<u>\$ 2,794,069</u>

Committed for:

General government	\$ 2,086,575
Public safety	1,867,740
Public works	954,958
Health services	123,945
Culture and recreation	99,896
Total committed	<u>\$ 5,133,114</u>

Assigned for:

General government	\$ 2,502,291
Public safety	4,235,986
Public works	954,958
Health services	610,052
Culture and recreation	216,569
Total assigned	<u>\$ 8,519,856</u>

Unassigned:	<u>\$ 3,717,034</u>
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Restricted net position in the government wide statement of net position is \$3,557,472 which includes the restricted fund balance of \$2,794,069 from above, and \$763,403 of restricted net position from taxes receivable which is recognized as revenue in the government wide statements but is included in deferred tax revenues in the governmental fund financial statements.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – PERS

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (the Plan). This includes the proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent plans. This report provides information for employers who are using a June 30, 2019 measurement date for the 2020 reporting. If an employer's fiscal year end is after June 30th, the employer will not use the measurements shown in this report but will need to wait for the measurement date as of June 30, 2020.

Summary of Significant Accounting Policies - 79

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and, Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB)

General Information about the Pension Plan – 76a, 76b, 76c

Plan Description – 76a: The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, and local governments, and certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by the Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP).

Benefits provided – 76b: The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans - PERS - Continued

Service retirement:

- Hired prior to July 1, 2011:
 - Age 60, 5 years of membership service
 - Age 65, regardless of membership service
 - Any age, 30 years of membership service
- Hired on or after July 1, 2011:
 - Age 65, 5 years of membership service
 - Age 70, regardless of membership service

Early Retirement:

- Hired prior to July 1, 2011:
 - Age 50, 5 years of membership service
 - Any age, 25 years of membership service
- Hired on or after July 1, 2011:
 - Age 55, 5 years of membership service

Second Retirement: (requires returning to PERS-covered employer or PERS service)

- Retired before January 1, 2016 and accumulate less than 2 years additional service credit or retired on or after January 1, 2016 and accumulate less than 5 years additional service credit:
 - A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).
 - No service credit for second employment;
 - Start the same benefit amount the month following termination; and
 - Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- Retired before January 1, 2016 and accumulate at least 2 years of additional service credit:
 - A recalculated retirement benefit based on provisions in effect after the initial retirement; and
 - GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- Retired on or after January 1, 2016 and accumulate 5 or more years of service credit:
 - The same retirement as prior to the return to service;
 - A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
 - GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Member's highest average compensation (HAC)

- Hired prior to July 1, 2011 highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

Compensation Cap

- Hired on or after July 1, 2013 – 110% annual cap on compensation considered as a part of a member's highest average compensation.

Monthly benefit formula

- Members hired prior to July 1, 2011
 - Less than 25 years of membership service: 1.785% of HAC per year of service credit;
 - 25 years of membership service or more: 2% of HAC per year of service credit.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note-9 – Retirement Plans - PERS - Continued

- Members hired on or after July 1, 2011
 - Less than 10 years of membership service: 1.5% of HAC per year of service credit;
 - 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
 - 30 years or more of membership service: 2% of HAC per year of service credit.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, **inclusive** of all other adjustments to the member's benefit.

- 3.0% for members hired **prior to** July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
 - (a) 1.5% for each year PERS is funded at or above 90%;
 - (b) 1.5% reduced by 0.1% for each 2.0% PERS is funded below 90%; and
 - (c) 0% whenever the amortization period for PERS is 40 years or more.

Contributions – 76c: The state Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

Special Funding: The state of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as *special funding*. Those employers who received *special funding* are all participating employers.

Not Special Funding: Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are *not* accounted for as special funding for state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below.

Fiscal Year	Member		State & Universities	Local Government		School Districts	
	Hired < 07/01/11	Hired > 07/01/11	Employer	Employer	State	Employer	State
2020	7.900%	7.900%	8.770%	8.670%	0.100%	8.400%	0.370%
2019	7.900%	7.900%	8.670%	8.570%	0.100%	8.300%	0.370%
2018	7.900%	7.900%	8.570%	8.470%	0.100%	8.200%	0.370%
2017	7.900%	7.900%	8.470%	8.370%	0.100%	8.100%	0.370%
2016	7.900%	7.900%	8.370%	8.270%	0.100%	8.000%	0.370%
2015	7.900%	7.900%	8.270%	8.170%	0.100%	7.900%	0.370%
2014	7.900%	7.900%	8.170%	8.070%	0.100%	7.800%	0.370%
2012 – 2013	6.900%	7.900%	7.170%	7.070%	0.100%	6.800%	0.370%
2010 – 2011	6.900%		7.170%	7.070%	0.100%	6.800%	0.370%
2008 – 2009	6.900%		7.035%	6.935%	0.100%	6.800%	0.235%
2000 - 2007	6.900%		6.900%	6.800%	0.100%	6.800%	0.100%

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans - PERS - Continued

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.
2. Employer contributions to the system:
 - a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.
 - b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.
 - c. The portion of employer contributions allocated to the Plan Choice Rate (PCR) are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.
3. Non-Employer Contributions:
 - a. Special Funding
 - i. The state contributed 0.1% of members' compensation on behalf of local government entities.
 - ii. The state contributed 0.37% of members' compensation on behalf of school district entities.
 - iii. The state contributed a Statutory Appropriation from the General Fund of \$33,615,000.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – PERS - Continued

Pension Liabilities (80a, 80b, 80c, 80d, 80e, 80f), Pension Expense (80g, 80j), and Deferred Outflows of Resources and Deferred Inflows of Resources (57, 80h, 80i) Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2019, was determined by taking the results of the June 30, 2018, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the state of Montana's NPL for June 30, 2019, and 2018, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The employer recorded a liability of \$16,830,823 and the employer's proportionate share was 0.805183 percent.

As of measurement date	Net Pension Liability as of 6/30/2019	Net Pension Liability as of 6/30/2018	Percent of Collective NPL as of 6/30/2019	Percent of Collective NPL as of 6/30/2018 *	Change in Percent of Collective NPL
CASCADE COUNTY Proportionate Share	\$ 16,830,823	\$ 17,244,182	0.805183%	0.826210%	(0.021027)%
State of Montana Proportionate Share associated with Employer	\$ 5,468,059	\$ 5,761,623	0.261591%	0.276053%	(0.014462)%
Total	\$ 22,298,882	\$ 23,005,804	1.066774%	1.102263%	(0.035489)%
*To be consistent with this year's calculation of the <i>State of Montana Proportionate Share Associated with Employer Percent of Collective NPL</i> , the June 30, 2018 percentage has been recalculated using the actual State percentage presented on the allocation calculation instead of the 100% displayed last year. This does not change the dollar amount of the Net Pension Liability as of 6/30/2018, just the percentage.					

Changes in actuarial assumptions and methods: There were no changes in assumptions or other inputs that affected the measurement of the TPL.

Changes in benefit terms: There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share: There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – PERS - Continued

Pension Expense – 80g, 80j: At June 30, 2019, the employer recognized \$1,439,053 for its proportionate share of the Plan's pension expense and recognized grant revenue of \$13,118 for the state of Montana proportionate share of the pension expense associated with the employer. Additionally, the employer recognized grant revenue of \$358,106 from the State Statutory Appropriation from the General Fund. *(Two years of pension expense are documented in the table below but are not necessary for the employer's disclosures.)*

As of measurement date	Pension Expense as of 6/30/2019	Pension Expense as of 6/30/2018
CASCADE COUNTY's Proportionate Share	\$1,439,053	\$982,394
Employer Grant Revenue – State of Montana Proportionate Share for employer	13,118	384,525
Employer Grant Revenue – State of Montana State Appropriation for employer	358,106	0
Total	\$1,810,276	\$1,366,919

Recognition of Deferred Inflows and Outflows – 57, 80h, 80i: At June 30, 2019, the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$798,080	\$791,958
Projected Investment Earnings vs. Actual Investment Earnings	204,069	0
Changes in Assumptions	714,520	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	2,407,626
Employer Contributions Subsequent to the Measurement Date	1,104,825	
Total	\$2,821,494	\$3,199,584

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in the employer's pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2020	\$(226,204)
2021	\$(1,515,777)
2022	\$75,914
2023	\$183,151
Thereafter	\$ 0

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans - PERS - Continued

Actuarial Assumptions - 77: The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions.

Investment Return (net of admin expense)	7.65%
Admin Expense as % of Payroll	0.26%
General Wage Growth *	3.50%
*includes Inflation at	2.75%
Merit Increases	0% to 6.30%
Postretirement Benefit Increases	
1. Guaranteed Annual Benefit Adjustment (GABA) each January	
• After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.	
• Members hired prior to July 1, 2007	3.0%
• Members hired between July 1, 2007 & June 30, 2013	1.5%
• Members hired on or after July 1, 2013	
• For each year PERS is funded at or above 90%	1.5%
• The 1.5% is reduced by 0.1% for each 2.0% PERS is funded below 90%	
• 0% whenever the amortization period for PERS is 40 years or more	0%
Mortality:	
• Contributing members, , service retired members & beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
• Disabled Members	RP-2000 Combined Mortality Tables, with no projections

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. Several factors are considered in evaluating the long-term rate of return assumption including historical rates of return, rate of return assumptions adopted by similar public-sector systems, and by using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation (78c & 78f) as of June 30, 2019, are summarized in the table below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash Equivalents	3.0%	4.09%
Domestic Equity	36.0%	6.05%
Foreign Equity	18.0%	7.01%
Fixed Income	23.0%	2.17%
Private Equity	12.0%	10.53%
Real Estate	8.0%	5.65%
Total	100.0%	

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans- PERS - Continued

Discount Rate – 78a, 78b, 78d, 78e: The discount rate used to measure the TPL was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board’s funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed a statutory appropriation from the general fund. Based on those assumptions, the Plan’s fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2122. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate – 78g: The following presents the employer’s sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.65%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.65%)	Current Discount Rate	1.0% Increase (8.65%)
CASCADE COUNTY’s Net Pension Liability	\$24,181,098	\$16,830,823	\$10,653,847

PERS Disclosure for the defined contribution plan - 126

CASCADE COUNTY contributed to the state of Montana Public Employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple- employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans.

Member and employer contribution rates are specified by state law and are a percentage of the member’s compensation. Contributions are deducted from each member’s salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer’s contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – PERS - Continued

At the plan level for the measurement period ended June 30, 2019, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures for the 320 employers that have participants in the PERS-DCRP totaled \$714,024.

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Comprehensive Annual Financial Report* (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – SRS

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers are required to recognize and report certain amounts associated with participation in the Sheriffs' Retirement System (the Plan). This includes the proportionate share of the collective Net Pension Liability (NPL); Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent pension plans. This report provides information for employers who are using a June 30, 2019 measurement date for the 2020 reporting.

Summary of Significant Accounting Policies – 79

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and, Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

General Information about the Pension Plan – 76a, 76b, 76c

Plan Description – 76a: The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974, and governed by Title 19, chapters 2 & 7, Montana Code Annotated (MCA). This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature.

Benefits provided – 76b: SRS provides retirement, disability and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

Service retirement and monthly benefit formula:

- 20 years of membership service.
- 2.5% of HAC x years of service credit.

Early retirement:

- Age 50 with 5 years of membership service.
- This benefit calculated using HAC and service credit at early retirement and reduced to the actuarial equivalent commencing at the earliest of age 60 or the attainment of 20 years of service credit.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – SRS - Continued

Second Retirement:

Applies to retirement system members re-employed in a SRS position on or after July 1, 2017:

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - is not awarded service credit for the period of reemployment;
 - is refunded the accumulated contributions associated with the period of reemployment;
 - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement. If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - is awarded service credit for the period of reemployment;
 - starting the first month following termination of service, receives:
 - * the same retirement benefit previously paid to the member; and
 - * a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the members' rehire date, and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - * on the initial retirement benefit in January immediately following second retirement, and
 - * on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

Member's compensation period used in benefit calculation

- HAC = Highest Average Compensation
- Hired prior to July 1, 2011: HAC is average of the highest 36 consecutive months of compensation paid to member.
- Hired on or after July 1, 2011: HAC is average of the highest 60 consecutive months of compensation paid to member.

Compensation Cap

- Hired on or after July 1, 2013: 110% annual cap on compensation considered as a part of a member's HAC.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, a Guaranteed Annual Benefit Adjustment (GABA) will be made January 1 each year equal to:

- 3.0% for members hired **prior to** July 1, 2007
- 1.5% for members hired on or after July 1, 2007

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – SRS - Continued

Contributions – 76c: The State Legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. Member and employer contribution rates are shown in the table below.

Fiscal Year	Member	Employer
2018 - 2020	10.495%	13.115%
2010 – 2017	9.245%	10.115%
2008 – 2009	9.245%	9.825%
1998 – 2007	9.245%	9.535%

Pension Liabilities (80a, 80b, 80c, 80d, 80e, 80f), Pension Expense (80g, 80j), and Deferred Outflows of Resources and Deferred Inflows of Resources (57, 80h, 80i) Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2019, was determined by taking the results of the June 30, 2018, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's NPL for June 30, 2019, and 2018, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer contributions during the measurement period. The employer recorded a liability of \$6,251,255 and the employer's proportionate share was 7.4957 percent.

As of measurement date	Net Pension Liability as of 6/30/2019	Net Pension Liability as of 6/30/2018	Percent of Collective NPL as of 6/30/2019	Percent of Collective NPL as of 6/30/2018	Change in Percent of Collective NPL
CASCADE COUNTY Proportionate Share	\$ 6,251,255	\$ 5,445,563	7.4957%	7.2442%	0.2515%
Total	\$ 6,251,255	\$ 5,445,563	7.4957%	7.2442%	0.2515%

Changes in actuarial assumptions and methods: There were no changes in assumptions or other inputs that affected the measurement of the TPL.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – SRS - Continued

Changes in benefit terms: There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share: There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

Pension Expense – 80g, 80j: At June 30, 2019 measurement date, the employer recognized its proportionate share of the Plan's pension expense. *(Two years of pension expense are documented in the table below but are not necessary for the employer's disclosures.)*

As of measurement date	Pension Expense as of 6/30/2019	Pension Expense as of 6/30/2018
CASCADE COUNTY's Proportionate Share	\$411,434	\$(149,985)
Total	\$411,434	\$(149,985)

Recognition of Deferred Inflows and Outflows – 57, 80h, 80i: At June 30, 2019, the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

As of measurement date	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$402,649	\$7,557
Projected Investment Earnings vs Actual Investment Earnings	120,836	0
Changes in Assumptions	1,956,821	3,375,329
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	296,122	0
Employer Contributions Subsequent to the Measurement Date	833,797	
Total	\$3,610,225	\$3,382,885

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – SRS - Continued

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in the employer's pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2020	\$(393,684)
2021	\$(618,675)
2022	\$207,162
2023	\$198,739
Thereafter	\$ 0

Actuarial Assumptions - 77: The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions.

Investment Return (net of admin expense)	7.65%
Admin Expense as % of Payroll	0.23%
General Wage Growth *	3.50%
*includes Inflation at	2.75%
Merit Increases	0% to 6.30%
Post Retirement Benefit Increases	
Guaranteed Annual Benefit Adjustment (GABA):	
• Requires 12 full months of retirement before GABA will be made	
• Members hired prior to July 1, 2007	3.0%
• Members hired on or after July 1, 2007	1.5%
Mortality:	
• Contributing members, service retired members & beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
• Disabled members	RP-2000 Combined Mortality Tables with no projections

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – SRS - Continued

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated

May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. Several factors are considered in evaluating the long-term rate of return assumption including historical rates of return, rate of return assumptions adopted by similar public-sector systems, and by using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation (78c & 78f) as of June 30, 2019, are summarized below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash Equivalents	3.0%	4.09%
Domestic Equity	36.0%	6.05%
Foreign Equity	18.0%	7.01%
Fixed Income	23.0%	2.17%
Private Equity	12.0%	10.53%
Real Estate	8.0%	5.65%
Total	100.0%	

Discount Rate – 78a, 78b, 78d, 78e: The discount rate used to measure the TPL was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and employers will be made based on the Board’s funding policy, which established the contractually required rates under the Montana Code Annotated. Based on those assumptions, the Plan’s fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2120. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate – 78g: The following presents the employer’s sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.65%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans - SRS - Continued

As of measurement date	1.0% Decrease (6.65%)	Current Discount Rate	1.0% Increase (8.65%)
CASCADE COUNTY's Net Pension Liability	\$11,091,041	\$6,251,255	\$2,284,100

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Comprehensive Annual Financial Report* (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plan – TRS

Net Pension Liability - 80a, 80b, 80c, 80d, 80e, 80f

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Montana Teachers' Retirement System (TRS or the System). Statement 68 became effective June 30, 2015 and includes requirements to record and report their proportionate share of the collective Net Pension Liability. In accordance with Statement 68, the System has a special funding situation in which the State of Montana is legally responsible for making contributions directly to TRS that are used to provide pension benefits to the retired members of TRS. Due to the existence of a special funding situation, employers are also required to report the portion of the State of Montana's proportionate share of the collective Net Pension Liability that is associated with the employer. The following table displays the amounts and the percentages of Net Pension Liability for the fiscal years ended June 30, 2020 and June 30, 2019 (reporting dates).

	Net Pension Liability as of 06/30/2020	Net Pension Liability as of 06/30/2019	Percent of Collective NPL as of 06/30/2020	Percent of Collective NPL as of 06/30/2019	Change in Percent of Collective NPL
Cascade County Proportionate Share	\$65,260	\$61,882	0.0034%	0.0033%	0.0001%
State of Montana Proportionate Share Associated with employer	\$40,762	\$43,662	0.0021%	0.0024%	(0.0003%)
Total	\$106,022	\$105,544	\$0.0055%	0.0057%	(0.0002%)

At June 30, 2020, the employer recorded a liability of \$65,260 for its proportionate share of the Net Pension Liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. Therefore, no update procedures were used to roll forward the total pension liability to the measurement date. The employer's proportion of the net pension liability was based on the employer's contributions received by TRS during the measurement period July 1, 2018, through June 30, 2019, relative to the total employer contributions received from all of TRS' participating employers. At June 30, 2020, the employer's proportion was 0.0034 percent.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plan – TRS - Continued

Changes in actuarial assumptions and other inputs: The Guaranteed Annual Benefit Adjustment (GABA) for Tier Two members is a variable rate between 0.50% and 1.50% as determined by the Board. Since an increase in the amount of the GABA is not automatic and must be approved by the Board, the assumed increase was lowered from 1.50% to the current rate of 0.50% per annum.

Changes in benefit terms: There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share: There were no changes between the measurement date of the collective net pension liability and the reporting date. However, each employer may have unique circumstances that will impact the employer's proportionate share of the collective net pension liability. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer's proportionate share of the collective net pension liability, if known.

Pension Expense – 80g, 80j

	Pension Expense As of 06/30/2020
Cascade County Proportionate Share	\$9,173
State of Montana Proportionate Share Associated with the Employer	4,972
Total	\$14,145

At June 30, 2020, the employer recognized a Pension Expense of \$14,145 for its proportionate share of the TRS' pension expense. The employer also recognized grant revenue of \$4,972 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the employer.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – TRS - Continued

Deferred Inflows and Outflows - 80h, 80i

At June 30, 2020, the employer reported its proportionate share of TRS' deferred outflows of resources and deferred inflows of resources related to TRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$432	\$0
Changes in actuarial assumptions	\$3,259	\$146
Difference between projected and actual investment earnings	\$633	\$0
Changes in proportion & Differences between actual and expected contributions	\$4,178	\$0
*Contributions paid to TRS subsequent to the measurement date - FY 2020 Contributions	\$4,298	
Total	\$12,800	\$146

* Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Amount of Deferred Outflows (Inflows) to be recognized as an increase or (decrease) to Pension Expense
2021	\$5,788
2022	\$1,785
2023	\$257
2024	\$524
2025	\$0
Thereafter	\$0

Note 9 – Retirement plans – TRS - Continued

Plan Description – 76a

Teachers' Retirement System (TRS or the System) is a mandatory-participation multiple-employer cost-sharing defined-benefit public pension plan that provides retirement services to individuals employed as teachers, administrators, and in other professional and skilled positions employed in public education in Montana.

The TRS Board is the governing body of the System and the TRS staff administers the system in conformity with the laws set forth in Title 19, chapter 20 of the Montana Code Annotated, and administrative rules set forth in Title 2, chapter 44 of the Administrative Rules of Montana. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the TRS web site at trs.mt.gov.

Summary of Benefits – 76b

Through June 30, 2013, all members enrolled in TRS participated in a single-tiered plan ("Tier One"). Employees with a minimum of 25 years of service or who have reached age 60 with 5 years of service are eligible to receive an annual retirement benefit equal to creditable service years divided by 60 times the average final compensation. Final compensation is the average of the highest three consecutive years of earned compensation. Benefits fully vest after 5 years of creditable service. Vested employees may retire at or after age 50 and receive reduced retirement benefits. Beginning July 1, 2013, new members in TRS participate in a second benefit tier ("Tier Two"), which differs from Tier One as follows:

- Tier Two uses a 5-year average final compensation (as opposed to 3-year AFC in Tier One)
- Tier Two provides for unreduced service retirement benefits at age 60 with 5 years of creditable service or at age 55 with at least 30 years of creditable service (rather than at age 60 with 5 years of service or at any age with creditable service in 25 years in Tier One)
- Tier Two provides for early retirement benefits with 5 years of creditable service at age 55 (rather than age 50 in Tier One)
- Tier Two has a one percent higher normal employee contribution rate (though a temporary 1% supplemental employee contribution rate is also now currently in place for Tier One members), and
- Tier Two provides for an enhanced benefit calculation - $1.85\% \times \text{AFC} \times \text{years of creditable service}$ - for members retiring with at least 30 years of creditable service and at least 60 years of age (rather than $1.6667 \times \text{AFC} \times \text{years of creditable service}$)

A guaranteed annual benefit adjustment (GABA) is payable on January 1st of each calendar year for each retiree who has received at least 36 monthly retirement benefit payments prior to that date. The GABA is applicable to both Tier One and Tier Two members. The GABA for Tier One members is 1.5% of the benefit payable as of January 1st. For Tier Two members the GABA each year may vary from 0.5% to 1.5% based on the retirement system's funding status and the period required to amortize any unfunded accrued actuarial liability as determined in the prior actuarial valuation.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – TRS - Continued

Overview of Contributions – 76c

The System receives a portion of the total required statutory contributions directly from the State for all employers. The employers are considered to be in a special funding situation as defined by GASB 68 and the State is treated as a non-employer contributing entity in TRS. The System receives 2.49% of reportable compensation from the State's general fund for School Districts and Other Employers. The System also receives 0.11% of reportable compensation from the State's general fund for all TRS Employers including State Agency and University System Employers. Finally, the State is also required to contribute \$25 million in perpetuity payable July 1st of each year. The tables below show the legislated contribution rates for TRS members, employers and the State.

School District and Other Employers

	<u>Members</u>	<u>Employers</u>	<u>General fund</u>	Total employee & employer
Prior to July 1, 2007	7.15%	7.47%	0.11%	14.73%
July 1, 2007 to June 30, 2009	7.15%	7.47%	2.11%	16.73%
July 1, 2009 to June 30, 2013	7.15%	7.47%	2.49%	17.11%
July 1, 2013 to June 30, 2014	8.15%	8.47%	2.49%	19.11%
July 1, 2014 to June 30, 2015	8.15%	8.57%	2.49%	19.21%
July 1, 2015 to June 30, 2016	8.15%	8.67%	2.49%	19.31%
July 1, 2016 to June 30, 2017	8.15%	8.77%	2.49%	19.41%
July 1, 2017 to June 30, 2018	8.15%	8.87%	2.49%	19.51%
July 1, 2018 to June 30, 2019	8.15%	8.97%	2.49%	19.61%
July 1, 2019 to June 30, 2020	8.15%	9.07%	2.49%	19.71%
July 1, 2020 to June 30, 2021	8.15%	9.17%	2.49%	19.81%
July 1, 2021 to June 30, 2022	8.15%	9.27%	2.49%	19.91%
July 1, 2022 to June 30, 2023	8.15%	9.37%	2.49%	20.01%
July 1, 2023 to June 30, 2024	8.15%	9.47%	2.49%	20.11%

State and University Employers

	<u>Members</u>	<u>Employers</u>	<u>General fund</u>	Total employee & employer
Prior to July 1, 2007	7.15%	7.47%	0.11%	14.73%
July 1, 2007 to June 30, 2009	7.15%	9.47%	0.11%	16.73%
July 1, 2009 to June 30, 2013	7.15%	9.85%	0.11%	17.11%
July 1, 2013 to June 30, 2014	8.15%	10.85%	0.11%	19.11%
July 1, 2014 to June 30, 2015	8.15%	10.95%	0.11%	19.21%
July 1, 2015 to June 30, 2016	8.15%	11.05%	0.11%	19.31%
July 1, 2016 to June 30, 2017	8.15%	11.15%	0.11%	19.41%
July 1, 2017 to June 30, 2018	8.15%	11.25%	0.11%	19.51%
July 1, 2018 to June 30, 2019	8.15%	11.35%	0.11%	19.61%
July 1, 2019 to June 30, 2020	8.15%	11.45%	0.11%	19.71%
July 1, 2020 to June 30, 2021	8.15%	11.55%	0.11%	19.81%
July 1, 2021 to June 30, 2022	8.15%	11.65%	0.11%	19.91%
July 1, 2022 to June 30, 2023	8.15%	11.75%	0.11%	20.01%
July 1, 2023 to June 30, 2024	8.15%	11.85%	0.11%	20.11%

Note 9 – Retirement plans – TRS - Continued

TRS Stand-Alone Statements – 76d

TRS' stand-alone financial statements, actuarial valuations and experience studies can be found online at <https://trs.mt.gov/TrsInfo/NewsAnnualReports>

Actuarial Assumptions - 77

The Total Pension Liability as of June 30, 2019, is based on the results of an actuarial valuation date of July 1, 2019. There were several significant assumptions and other inputs used to measure the total pension liability. The actuarial assumptions used in the July 1, 2019 valuation were based on the results of the last actuarial experience study, dated May 3, 2018. Among those assumptions were the following:

- Total Wage Increases* 3.25%-7.76% for Non-University Members and 4.25% for University Members
- Investment Return 7.50%
- Price Inflation 2.50%
- Postretirement Benefit Increases
 - Tier One Members: If the retiree has received benefits for at least 3 years, the retirement allowance will be increased by 1.5% on January 1st.
 - Tier Two Members, the retirement allowance will be increased by an amount equal to or greater than 0.5% but no more than 1.5% if the most recent actuarial valuation shows the System to be at least 90% funded and the provisions of the increase is not projected to cause the funded ratio to be less than 85%.
- Mortality among contributing members, service retired members, and beneficiaries
 - For Males and Females: RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years
- Mortality among disabled members
 - For Males: RP 2000 Disabled Mortality Table, set back three years, with mortality improvements projected by Scale BB to 2022.
 - For Females: RP 2000 Disabled Mortality Table, set forward two years, with mortality improvements projected by Scale BB to 2022

*Total Wage Increases include 3.25% general wage increase assumption

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement plans – TRS - Continued

Discount Rate - 78a, 78b, 78d

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. In addition to the contributions the State general fund will contribute \$25 million annually to the System payable July 1st of each year. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. No municipal bond rate was incorporated in the discount rate.

Target Allocations - 78c, 78e, 78f

Asset Class	Target	Real Rate of Return Arithmetic Basis	Long-Term Expected Portfolio
	Asset Allocation (a)		Real Rate of Return* (a) x (b)
Domestic Equity	35.00%	6.05%	2.12%
International Equity	18.00%	7.01%	1.26%
Private Equity	10.00%	10.53%	1.05%
Natural Resources	3.00%	4.00%	0.12%
Core Real-Estate	7.00%	5.65%	0.40%
TIPS	3.00%	1.40%	0.04%
Intermediate Duration Bonds	19.00%	2.17%	0.41%
High Yield Bonds	3.00%	4.09%	0.12%
Cash	2.00%	0.78%	0.02%
	100.00%		5.54%
		Inflation	2.50%
		Expected arithmetic nominal return	8.04%

* The assumed rate is comprised of a 2.50% inflation rate and a real long-term expected rate of return of 5.00%.

The long term capital market assumptions published in the Survey of Capital Market Assumptions 2019 Edition by Horizon Actuarial Service, LLC, yield a median real return of 4.91%. Based on this information, the Board's adopted assumption of 5.00% for the real return is reasonable. Combined with the 2.50% inflation assumption, the resulting nominal return is 7.50%.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 – Retirement Plans – TRS - Continued

	1.0% Decrease (6.50%)	Current Discount Rate	1.0% Increase (8.50%)
The Employer's Proportion of Net Pension Liability	\$89,260	\$65,260	\$45,153

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.50%) or 1.00% higher (8.50%) than the current rate.

Summary of Significant Accounting Policies – 79

The Teachers' Retirement System prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, pension expense, information about the fiduciary net position of the Teachers' Retirement System (TRS) and additions to/deductions from TRS's fiduciary net position have been determined on the same accrual basis as they are reported by TRS. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. TRS adheres to all applicable Governmental Accounting Standards Board (GASB) statements.

TRS' stand-alone financial statements, actuarial valuations and experience studies can be found online at <https://trs.mt.gov/TrsInfo/NewsAnnualReports>

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 10 - Post-Employment Benefits Other Than Pensions

Plan Description: Pursuant to the provision of MCA 2-18-704, former employees who retire from the County, and eligible dependents, may continue to participate in the County's health and hospitalization plan for medical and prescription coverage. The County subsidizes the premium rates paid by the retirees by allowing them to participate in the plan at the blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. The Plan does not issue separate stand-alone financial reports.

Funding Policy: The County has not advanced-funded or established a funding methodology for the annual Other Post Employment Benefit (OPEB) costs or the net OPEB obligation. The plan is financed on a pay-as-you-go basis.

Applicable Dates and Periods

	Fiscal Year Ended June 30, 2020
■ Measurement date	June 30, 2019
■ Measurement period	July 1, 2018 to June 30, 2019
■ Actuarial valuation date	June 30, 2019

Plan Information

	Fiscal Year Ended June 30, 2020
■ Plan type	Single Employer
■ OPEB trust	No
■ Special funding situation	No
■ Nonemployer contributing entities	No

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 10 - Post-Employment Benefits Other Than Pensions – Continued

Covered Participants

At June 30, 2019, the measurement date, the following numbers of participants were covered by the benefit terms:

	Number of Covered Participants
■ Inactives currently receiving benefits	-
■ Inactives entitled to but not yet receiving benefits	-
■ Active employees	386
■ Total	386

Total OPEB Liability

	Fiscal Year Ended	
	6/30/19	6/30/20
	Measurement Date 6/30/18	Measurement Date 6/30/19
■ Total OPEB Liability (TOL)	\$ 385,651	\$ 241,615

Changes in Total OPEB Liability

	Total OPEB Liability
■ Balance at 6/30/19 (6/30/18 measurement date)	\$ 385,651
■ Changes for the year	
■ Service Cost	48,936
■ Interest	16,419
● Changes of benefit terms	-
● Actual vs. expected experience	(211,296)
● Assumption changes	22,563
● Benefit payments*	(20,658)
■ Net Changes	(144,036)
■ Balance at 6/30/20 (6/30/19 measurement date)	\$ 241,615

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 10 – Post-Employment Benefits Other Than Pensions - Continued

Sensitivity of Total OPEB Liability

■ **Changes in the Discount Rate**

	Discount Rate		
	1% Decrease (2.50%)	Current Rate (3.50%)	1% Increase (4.50%)
■ Total OPEB Liability	\$ 266,176	\$ 241,615	\$ 219,547

■ **Changes in the Healthcare Trend Rate**

	Healthcare Trend Rate		
	1% Decrease	Current Trend	1% Increase
■ Total OPEB Liability	\$ 208,497	\$ 241,615	\$ 281,851

OPEB Expense for Fiscal Year

	2019/20
	Measurement Period 2018/19
■ OPEB Expense*	\$ 38,034

Deferred Outflows/Inflows Balances at June 30, 2020

	June 30, 2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources
■ Differences between expected and actual experience	\$ -	\$ 183,123
■ Changes in assumptions	19,555	10,396
■ Employer contributions made subsequent to the measurement date*	3,366	-
■ Total	22,921	193,519

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 10 – Post-Employment Benefits Other Than Pensions - Continued

**Recognition of Deferred Outflows and Inflows of Resources
In Future OPEB Expense**

FYE June 30	Deferred Outflows/(Inflows) of Resources
■ 2021	\$ (27,321)
■ 2022	(27,321)
■ 2023	(27,321)
■ 2024	(27,321)
● 2025	(26,589)
● Thereafter	(38,091)

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	June 30, 2019 Measurement Date
■ Actuarial Valuation Date	■ June 30, 2019
■ Contribution Policy	■ No pre-funding
● Discount Rate	<ul style="list-style-type: none"> ● 3.50% at June 30, 2019 (Bond Buyer 20-Bond Index) ● 3.87% at June 30, 2018 (Bond Buyer 20-Bond Index)
● General Inflation	● 2.75% annually
■ Mortality, Retirement, Disability, Termination	■ Same as used in the June 30, 2020 actuarial valuations of PERS and SRS of the State of Montana
■ Mortality Improvement	■ RP-2014 mortality tables projected fully generational with Scale MP-2019

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 10 – Post-Employment Benefits Other Than Pensions - Continued

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	June 30, 2019 Measurement Date
■ Salary Increases	<ul style="list-style-type: none"> ■ Aggregate - 3.5% annually ■ Merit - Same as used in the June 30, 2020 actuarial valuations of PERS and SRS of the State of Montana
■ Medical Trend	<ul style="list-style-type: none"> ■ 7% for 2021/22, decreasing to an ultimate rate of 4% in 2075/76
● Healthcare Participation at Retirement	<ul style="list-style-type: none"> ● Current actives <ul style="list-style-type: none"> • < age 65 - 10% • ≥ age 65 - 0% • Basic Plan 2000 ● Current retirees <ul style="list-style-type: none"> • < age 65 - Based on current election • ≥ age 65 - 0% • Plan based on current coverage

Changes Since June 30, 2018 Measurement Date

	June 30, 2019 Measurement Date
■ Changes of assumptions	<ul style="list-style-type: none"> ■ Discount rate was updated based on municipal bond rate as of the measurement date ■ Demographic assumptions were updated to the assumptions used in the June 30, 2020 actuarial valuations of PERS and SRS of the State of Montana ■ Mortality improvement scale was updated to Scale MP-2019
■ Changes of benefit terms	■ None

Note 11 - Risk Management

The County faces a considerable number of risks of loss, including:

- a) damage to and destruction and loss of property and contents;
- b) professional liability;
- c) environmental damage;
- d) workers' compensation (i.e., employee injuries);
- e) prisoner medical costs;
- f) medical insurance costs of employees;
- g) tort actions; and,
- h) errors and omissions.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2020

Note 11 - Risk Management - Continued

A variety of methods is used to provide insurance for these risks. Commercial policies (except vehicle fleet coverage) transfers all risk of loss, except for the deductible amounts, are purchased for property and content damage, employee torts, and professional liabilities. Coverage limits and deductibles on the commercial policies are periodically reviewed so that the County is adequately insured. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three years.

The insurance premiums for comprehensive coverage are accounted for in the comprehensive insurance special revenue fund. Fleet coverage premium is allocated to each specific fund based on usage. The County Workman's Compensation insurance is through Montana State Fund. Workers' compensation premiums are allocated to each specific fund based upon personnel.

The majority of the County's coverage was switched to the Montana Association of Counties (MACo) insurance program on July 1, 1995. The County still maintains its boiler coverage, and some professional liability policies, outside of this program, on commercial policies. The program provides the following coverages: property, general liability, auto liability and physical damage, public officials' errors and omissions, law enforcement liability, and crime. The County maintains sufficient coverage to meet the \$1,500,000 liability exposure imposed by State Statute.

The County is uninsured as to prisoner medical costs even though state law makes it liable for all medical costs incurred by prisoners while in the County's custody. In the fiscal period ending June 30, 2020, the County incurred \$301,470 in prisoner medical costs. The County also contracts with Planned Parenthood to provide health care and mental health services to both County inmates and State inmates. In the fiscal year ended June 30, 2020, the County expended \$950,554 for these services. The County receives a reimbursement for non-county inmates that the County houses. This is not a direct dollar reimbursement, but is built into the per diem rate paid by the State and other renters of the facility.

The County has no coverage for potential losses from environmental damages. The County has property located within a medium priority State Superfund site. The County is eligible for State aid, which should be adequate to fund any clean-up.

Beginning in 2015, the County has a fully insured health insurance program for the County's employees in which the County pays a monthly premium for this coverage and has no additional liability related to health insurance. This new program has not significantly reduced health insurance coverages from the previous year.

Note 12 - Deficit Fund Balance

The following nonmajor governmental fund has a deficit unrestricted fund balance at June 30, 2020:

Predatory Animal Control	<u>\$ (1,474)</u>
Total deficit fund balances	\$ (1,474)

CASCADE COUNTY
Required Supplementary Information
For Year Ended 06/30/2020

Schedule of Proportionate Share of the Net Pension Liability
PERS
For the Last 10 Years

As of measurement date	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	0.805183%	0.826210%	1.088099%	1.087575%	1.098719%	1.135009%
Employer's Net Pension Liability (amount)	\$16,830,823	\$17,244,182	\$21,192,097	\$18,525,159	\$15,358,683	\$14,142,334
State's Net Pension Liability (amount)	5,468,059	5,761,623	263,977	226,356	188,655	172,699
Total	\$22,298,882	\$23,005,804	\$21,456,075	\$18,751,515	\$15,547,338	\$14,315,033
Employer's Covered Payroll	\$13,285,387	\$13,610,476	\$13,525,406	\$13,027,240	\$12,822,270	\$12,879,150
Employer's Proportionate Share as a percent of Covered Payroll	126.69%	126.70%	156.68%	142.20%	119.78%	111.22%
Plan Fiduciary Net Position as a percent of Total Pension Liability	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

**Notes to Schedule of Proportionate Share of the Net Pension Liability and
Schedule of Contributions to the Montana Retirement System**

Year Ended June 30, 2020

**Schedule of Contributions – PERS
For the Last Ten Fiscal Years***

As of most recent FYE (reporting date)	2020	2019	2018	2017	2016	2015
Contractually Required DB Contributions	\$1,104,825	\$1,142,635	\$1,150,860	\$1,129,797	\$1,088,888	\$1,056,607
Plan Choice Rate Required Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$14,370	\$21,499
Contributions in Relation to the Contractually Required Contributions	\$1,037,425	\$1,142,635	\$1,150,860	\$1,129,797	\$1,103,258	\$1,078,106
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Employer's Covered Payroll	\$11,965,685	\$13,285,387	\$13,610,476	\$13,525,406	\$13,027,240	\$12,822,270
Contributions as a percent of Covered Payroll	9.23%	8.60%	8.46%	8.35%	8.47%	8.41%

**Notes to Schedule of Proportionate Share of the Net Pension Liability and
Schedule of Contributions to the Montana Retirement System**

Year Ended June 30, 2020

**Notes to Required Supplementary Information - PERS
For the Year ended June 30, 2019**

Changes of Benefit Term

The following changes to the plan provisions were made as identified:

2017:

Working Retiree Limitations – for PERS

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Refunds

- Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts – Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

Disabled PERS Defined Contribution (DC) Members

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

**Notes to Schedule of Proportionate Share of the Net Pension Liability and
Schedule of Contributions to the Montana Retirement System**

Year Ended June 30, 2020

Notes to Required Supplementary Information - PERS - Continued

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 2016 Experience Study:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 8.47%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no projections
Admin Expense as % of Payroll	0.26%

Administrative expenses are recognized by an additional amount added to the normal cost the System. This amount varies from year to year based on the prior year's actual administrative expenses.

CASCADE COUNTY
Required Supplementary Information - SRS
Year Ended June 30, 2020

Schedule of Proportionate Share of the Net Pension Liability

TRS

For the Last Ten Fiscal Years

As of measurement date	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	7.4957%	7.2442%	7.2614%	7.0281%	6.9562%	7.1387%
Employer's Net Pension Liability (amount)	\$6,251,255	\$5,445,563	\$5,525,741	\$12,346,814	\$6,705,714	\$2,970,906
Total	\$6,251,255	\$5,445,563	\$5,525,741	\$12,346,814	\$6,705,714	\$2,970,906
Employer's Covered Payroll	\$6,017,526	\$5,620,550	\$5,433,155	\$4,961,368	\$4,733,393	\$4,616,773
Employer's Proportionate Share as a percent of Covered Payroll	103.88%	96.89%	101.70%	248.86%	141.67%	64.35%
Plan Fiduciary Net Position as a percent of Total Pension Liability	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

Schedule of Contributions

For the Last Ten Fiscal Years

As of reporting date	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	\$789,199	\$792,488	\$750,940	\$549,549	\$514,223	\$480,149
Contributions in Relation to the Contractually Required Contributions	\$789,199	\$792,488	\$750,940	\$549,549	\$514,223	\$480,149
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0
Employer's Covered Payroll	\$6,355,855	\$6,017,526	\$5,620,550	\$5,433,155	\$4,961,368	\$4,733,393
Contributions as a percent of Covered Payroll	12.42%	13.17%	13.36%	10.11%	10.36%	10.14%

CASCADE COUNTY
Required Supplementary Information - SRS
Year Ended June 30, 2020

Notes to Required Supplementary Information - SRS

Changes of Benefit Term

The following changes to the plan provisions were made as identified:

2017:

Increase in SRS Employee and Employer Contributions, effective July 1, 2017:

- SRS employee contributions increase 1.25% from 9.245% to 10.495%.
- SRS employer additional contributions increase 3%, from 0.58% to 3.58%, for a total employer contributions rate of 13.115%.
- SRS employee contributions will return to 9.245% and SRS employer contributions will return to 9.535% when reducing the employee contribution and terminating the additional employer contributions will not cause the amortization period to exceed 25 years.

Second Retirement Benefit – for SRS

Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - is not awarded service credit for the period of reemployment;
 - is refunded the accumulated contributions associated with the period of reemployment;
 - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - is awarded service credit for the period of reemployment;
 - starting the first month following termination of service, receives:
 - * the same retirement benefit previously paid to the member, and
 - * a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - * on the initial retirement benefit in January immediately following second retirement, and
 - * on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

CASCADE COUNTY
Required Supplementary Information - SRS
Year Ended June 30, 2020

Notes to Required Supplementary Information - SRS - Continued

Refunds

- Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts

- Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

- Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the e of the member's benefit.

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2018 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.23%

Administrative expenses are recognized by an additional amount added to the normal System. This amount varies from year to year based on the prior year's actual administrative expenses.

CASCADE COUNTY
Required Supplementary Information -
For the Year Ended 06/30/2020

Schedule of Proportionate Share of the Net Pension Liability – TRS

	2020	2019	2018	2017	2016	2015
Employer's proportion of the net pension liability	0.0034%	0.0033%	0.0030%	0.0025%	0.0031%	0.0028%
Employer's proportionate share of the net pension liability associated with the Employer	\$65,260	\$61,882	\$50,507	\$45,322	\$50,544	\$42,903
State of Montana's proportionate share of the net pension liability associated with the Employer	\$40,762	\$43,662	\$32,272	\$32,920	\$41,277	\$32,041
Total	\$106,022	\$105,544	\$82,779	\$78,242	\$91,821	\$74,944
Employer's covered payroll	\$45,939	\$44,533	\$39,505	\$32,205	\$39,268	\$35,164
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	142.06%	138.96%	127.85%	140.73%	128.72%	122.01%
Plan fiduciary net position as a percentage of the total pension liability	68.64%	69.09%	70.09%	66.69%	69.30%	70.36%

CASCADE COUNTY
Required Supplementary Information -
For the Year Ended 06/30/2020

Schedule of Contributions – TRS

	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$4,298	\$4,121	\$3,950	\$3,465	\$2,792	\$3,365
Contributions in relation to the contractually required contributions	\$4,298	\$4,121	\$3,950	\$3,465	\$2,792	\$3,365
Contribution deficiency (excess)	\$0	\$0	\$0	\$0	\$0	\$0
District's covered payroll	\$47,391	\$45,939	\$44,533	\$39,505	\$32,205	\$39,268
Contributions as a percentage of covered payroll	9.07%	8.97%	8.87%	8.77%	8.67%	8.57%

CASCADE COUNTY
Required Supplementary Information -
For the Year Ended 06/30/2020

Notes to Required Supplementary Information - TRS

Changes of Benefit Terms:

The following changes to the plan provisions were made as identified:

The 2013 Montana Legislature passed HB 377 which provides additional revenue and created a two tier benefit structure. A Tier One Member is a person who first became a member before July 1, 2013 and has not withdrawn their member's account balance. A Tier Two Member is a person who first becomes a member on or after July 1, 2013 or after withdrawing their member's account balance, becomes a member again on or after July 1, 2013.

The second tier benefit structure for members hired on or after July 1, 2013 is summarized below.

- (1) **Final Average Compensation:** average of earned compensation paid in five consecutive years of full-time service that yields the highest average
- (2) **Service Retirement:** Eligible to receive a service retirement benefit if the member has been credited with at least five full years of creditable service and has attained the age of 60; or has been credited with 30 or more years of full-time or part-time creditable service and has attained age 55
- (3) **Early Retirement:** Eligible to receive an early retirement allowance if a member is not eligible for service retirement but has at least five years of creditable service and attained age 55
- (4) **Professional Retirement Option:** if the member has been credited with 30 or more years of service and has attained the age of 60 they are eligible for an enhanced allowance equal to 1.85% of average final compensation times all service at retirement. Otherwise, the multiplier used to calculate the retirement allowance will be equal to 1.67%
- (5) **Annual Contribution:** 8.15% of member's earned compensation
- (6) **Supplemental Contribution Rate:** On or after July 1, 2023, the TRS Board may require a supplemental contribution up to 0.5% if the following three conditions are met:
 - a. The average funded ratio of the System based on the last three annual actuarial valuations is equal to or less than 80%; and
 - b. The period necessary to amortize all liabilities of the System based on the latest annual actuarial valuation is greater than 20 years; and
 - c. A State or employer contribution rate increase or a flat dollar contribution to the Retirement System Trust fund has been enacted that is equivalent to or greater than the supplemental contribution rate imposed by the TRS Board.
- (7) **Disability Retirement:** A member will not be eligible for a disability retirement if the member is or will be eligible for a service retirement on the date of termination

CASCADE COUNTY
Required Supplementary Information -
For the Year Ended 06/30/2020

Notes to Required Supplementary Information - TRS - Continued

(8) Guaranteed Annual Benefit Adjustment (GABA):

- a. If the most recent actuarial valuation shows that Retirement System liabilities are at least 90% funded and the provision of the increase is not projected to cause the System's liabilities to be less than 85% funded, the GABA may increase from the 0.5% floor up to 1.5%, as set by the Board.

HB 377 increased revenue from the members, employers and the State as follows:

- Annual State contribution equal to \$25 million paid to the System in monthly installments.
- One-time contribution payable to the Retirement System by the trustees of a school district maintaining a retirement fund. The one-time contribution to the Retirement System shall be the amount earmarked as an operating reserve in excess of 20% of the adopted retirement fund budget for the fiscal year 2013. The amount received was \$22 million in FY 2014.
- 1% supplemental employer contribution. This will increase the current employer rates:
 - o School Districts contributions will increase from 7.47% to 8.47%
 - o The Montana University System and State Agencies will increase from 9.85% to 10.85%.
 - o The supplemental employer contribution will increase by 0.1% each fiscal year for fiscal year 2014 thru fiscal year 2024. Fiscal years beginning after June 30, 2024 the total supplemental employer contribution will be equal to 2%.
- Members hired prior to July 1, 2013 (Tier 1) under HB 377 are required to contribute a supplemental contribution equal to an additional 1% of the member's earned compensation.
- Each employer is required to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position to the System.

Changes in actuarial assumptions and other inputs:

The following changes to the actuarial assumptions were adopted in 2019:

- The Guaranteed Annual Benefit Adjustment (GABA) for Tier Two members is a variable rate between 0.50% and 1.50% as determined by the Board. Since an increase in the amount of the GABA is not automatic and must be approved by the Board, the assumed increase was lowered from 1.50% to the current rate of 0.50% per annum.

CASCADE COUNTY
Required Supplementary Information -
For the Year Ended 06/30/2020

Notes to Required Supplementary Information - TRS - Continued

The following changes to the actuarial assumptions were adopted in 2018:

- Assumed rate of inflation was reduced from 3.25% to 2.50%
- Payroll growth assumption was reduced from 4.00% to 3.25%
- Investment return assumption was reduced from 7.75% to 7.50%.
- Wage growth assumption was reduced from 4.00% to 3.25%
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

For Males and Females: RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years.

The tables include margins for mortality improvement which is expected to occur in the future.

- Mortality among disabled members was updated to the following:

For Males: RP 2000 Disabled Mortality Table, set back three years, with mortality improvements projected by Scale BB to 2022.

For Females: RP 2000 Disabled Mortality Table, set forward two years, with mortality improvements projected by Scale BB to 2022.

- Retirement rates were updated
- Termination rates were updated
- Rates of salary increases were updated

The following changes to the actuarial assumptions were adopted in 2016:

- The normal cost method has been updated to align the calculation of the projected compensation and the total present value of plan benefits so that the normal cost rate reflects the most appropriate allocation of plan costs over future compensation.

The following changes to the actuarial assumptions were adopted in 2015:

- Correctly reflect the proportion of members that are assumed to take a refund of contributions upon termination and appropriately reflect the three year COLA deferral period for Tier 2 Members.
- The 0.63% load applied to the projected retirement benefits of the university members “to account for larger than average annual compensation increases observed in the years immediately preceding retirement” is not applied to benefits expected to be paid to university members on account of death, disability and termination (prior to retirement eligibility).

CASCADE COUNTY
Required Supplementary Information -
For the Year Ended 06/30/2020

Notes to Required Supplementary Information - TRS - Continued

- The actuarial valuation was updated to reflect the assumed rate of retirement for university members at age 60 is 8.50% as stated in the actuarial valuation report.
- The actuarial valuation was updated to reflect the fact that vested terminations are only covered by the \$500 death benefit for the one year following their termination and, once again when the terminated member commences their deferred retirement annuity (they are not covered during the deferral period). Additionally, only the portion of the terminated members that are assumed to “retain membership in the System” are covered by the \$500 death benefit after termination.

The following changes to the actuarial assumptions were adopted in 2014:

- Assumed rate of inflation was reduced from 3.50% to 3.25%
- Payroll Growth Assumption was reduced from 4.50% to 4.00%
- Assumed real wage growth was reduced from 1.00% to 0.75%
- Investment return assumption was changed from net of investment and administrative expenses to net of investment expenses only.
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

For Males: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018.

- Mortality among disabled members was updated to the following:

For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.

CASCADE COUNTY
Required Supplementary Information -
For the Year Ended 06/30/2020

Notes for Required Supplementary Information - TRS

Method and assumptions used in calculations of actuarially determined contributions:

Actuarial cost method	Entry age
Amortization method	Level percentage of pay, open
Remaining amortization period	31 years
Asset valuation method	4-year smoothed market
Inflation	2.50 percent
Salary increase	3.25 to 7.76 percent, including inflation for Non-University Members and 4.25% for University Members;
Investment rate of return	7.50 percent, net of pension plan investment expense, and including inflation

Pension Amounts Total for Employer – Employer’s proportion of TRS and PERS pension amounts combined

	The employer’s proportionate share associated with TRS	The employer’s proportionate share associated with PERS	The employer’s Total Pension Amounts
Total Pension Liability	\$208,092	\$22,298,882	\$22,506,974
Fiduciary Net Position	\$142,831	5,468,059	\$5,610,890
Net Pension Liability	\$65,260	\$16,830,823	16,896,083
Deferred Outflows of Resources	\$12,800	\$2,821,494	\$2,834,294
Deferred Inflows of Resources	\$146	3,199,584	3,199,730
Pension Expense	\$14,145	\$1,439,053	1,453,198

Cascade County
Required Supplementary Information For
the Year Ended 06/30/2020

2020 OPEB Disclosures

Schedule of Changes in Total OPEB Liability and Related Ratios

Fiscal Year	2019/20	2018/19	2017/18
Measurement Period:	2018/19	2017/18	2016/17
Changes in Total OPEB Liability			
Service Cost	48,936	48,375	49,540
Interest	16,419	14,399	12,119
Changes of benefit terms			
Actual vs expected Experience	(211,296)		
Assumption changes	22,563	(5,178)	(10,996)
Benefit payments	(20,658)	(27,584)	(34,446)
Net Changes	(144,036)	30,012	16,217
Total OPEB Liability (beginning of year)	385,651	355,639	339,422
Total OPEB Liability (end of year)	241,615	385,651	355,639

	Fiscal Year 2019/20	Fiscal Year 2018/19	Fiscal Year 2017/18
Total OPEB Liability/(Asset)	241,615	385,651	355,639
Covered payroll*	19,567,056	19,620,841	19,957,445
Total OPEB Liability as a percentage of covered payroll	1.23%	2%	1.78%

Cascade County
Budget Comparison Schedule
For the Year Ended June 30, 2020

1000 General Fund

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES				
Intergovernmental sources	\$ 785,394	\$ 827,047	\$ 1,281,411	\$ 454,364
Charges for goods and services	569,850	569,850	606,672	36,822
Licenses and permits	3,500	3,500	7,500	4,000
Taxes	9,016,843	9,016,843	9,441,950	425,107
Investment income	74,336	74,336	185,938	111,602
Fines and forfeitures	313,000	313,000	396,250	83,250
Other revenue	17,501	17,501	211,148	193,647
On-behalf Payments Related to OPEB	-	-	298,748	298,748
Total revenues	10,780,424	10,822,077	12,429,617	1,607,540
EXPENDITURES				
General government	11,343,448	11,341,429	10,134,297	1,207,132
Debt service:				
Interest	57,636	57,636	57,634	2
Principal	222,838	222,838	185,199	37,639
Capital Outlay	50,000	93,672	91,701	1,971
Total expenditures	11,673,922	11,715,575	10,468,831	1,246,744
Revenues over (under) expenditures	(893,498)	(893,498)	1,960,786	2,854,286
OTHER FINANCING SOURCES (USES)				
Transfers in	694,999	694,999	694,999	-
Transfers out	(901,865)	(901,865)	(785,924)	115,941
Net change in fund balances	(1,100,364)	(1,100,364)	1,869,861	2,970,225
Fund balances - beginning	3,516,821	3,516,821	3,516,820	-
Fund balances - ending	<u>\$ 2,416,457</u>	<u>\$ 2,416,457</u>	<u>\$ 5,386,681</u>	<u>\$ 2,970,225</u>

Cascade County
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended June 30, 2020

	2110 Road Fund			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 764,146	\$ 764,146	\$ 842,172	\$ 78,026
Charges for goods and services	204,496	204,496	204,496	-
Licenses and permits	11,000	11,000	10,945	(55)
Taxes	1,929,557	1,929,557	1,914,101	(15,456)
Investment income	17,000	17,000	48,416	31,416
Other revenue	24,000	24,000	25,828	1,828
Total revenues	<u>2,950,199</u>	<u>2,950,199</u>	<u>3,045,958</u>	<u>95,759</u>
EXPENDITURES				
Current:				
Public works	5,921,826	5,921,826	4,823,216	1,098,610
Total current	<u>5,921,826</u>	<u>5,921,826</u>	<u>4,823,216</u>	<u>1,098,610</u>
Debt service:				
Interest	3,900	3,900	3,900	-
Principal retirement	195,000	195,000	195,000	-
Total debt service	<u>198,900</u>	<u>198,900</u>	<u>198,900</u>	<u>-</u>
Capital outlay:				
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>6,120,726</u>	<u>6,120,726</u>	<u>5,022,116</u>	<u>1,098,610</u>
Excess (deficiency) of revenues over expenditures	<u>(3,170,527)</u>	<u>(3,170,527)</u>	<u>(1,976,158)</u>	<u>1,194,369</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,006,340	3,006,340	3,005,190	(1,150)
Total other financing sources (uses)	<u>3,006,340</u>	<u>3,006,340</u>	<u>3,005,190</u>	<u>(1,150)</u>
Net change in fund balances	(164,187)	(164,187)	1,029,032	1,193,219
Fund balances - beginning	633,731	633,731	633,731	-
Fund balances - ending	<u>\$ 469,544</u>	<u>\$ 469,544</u>	<u>\$ 1,662,763</u>	<u>\$ 1,193,219</u>

Cascade County
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended June 30, 2020

	2301 Public Safety			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 298,339	\$ 298,339	\$ 2,158,629	\$ 1,860,290
Charges for goods and services	5,831,939	5,831,939	6,554,717	722,778
Licenses and permits	27,278	27,278	28,825	1,547
Taxes	7,150,941	7,150,941	7,304,065	153,124
Investment income	30,000	30,000	65,940	35,940
Other revenue	70,300	70,300	61,074	(9,226)
Total revenues	13,408,797	13,408,797	16,173,250	2,764,453
EXPENDITURES				
Current:				
Public safety	15,112,569	15,104,344	14,290,236	814,108
Public health	10,000	17,205	14,888	2,317
Total current	15,122,569	15,121,549	14,305,124	816,425
Debt service:				
Total debt service	-	-	-	-
Capital outlay:				
Capital Outlay	-	1,020	1,020	-
Total capital outlay	-	1,020	1,020	-
Total expenditures	15,122,569	15,122,569	14,306,144	816,425
Excess (deficiency) of revenues over expenditures	(1,713,772)	(1,713,772)	1,867,106	3,580,878
OTHER FINANCING SOURCES (USES)				
Transfers in	765,479	765,479	765,479	-
Transfers out	(144,532)	(144,532)	(140,025)	4,507
Gain (loss) on sale of assets	-	-	6,600	6,600
Total other financing sources (uses)	620,947	620,947	632,054	11,107
Net change in fund balances	(1,092,825)	(1,092,825)	2,499,160	3,591,985
Fund balances - beginning	2,620,503	2,620,503	2,620,503	-
Fund balances - ending	\$ 1,527,678	\$ 1,527,678	\$ 5,119,663	\$ 3,591,985

Cascade County
Combining Governmental Balance Sheet
Nonmajor Governmental Funds
Summary by Fund Type
June 30, 2020

	Special revenue funds	Debt service funds	Capital projects funds	Total Nonmajor Governmental Funds
ASSETS				
Inventory	\$ 535,964	\$ -	\$ -	\$ 535,964
Cash and investments	6,779,079	583,529	1,893,601	9,256,209
Accounts receivable	897,837	(72)	-	897,765
Taxes and assessments receivable	273,612	5,995	405	280,012
Loans receivable	168,093	-	-	168,093
Total assets	<u>\$ 8,654,585</u>	<u>\$ 589,452</u>	<u>\$ 1,894,006</u>	<u>\$ 11,138,043</u>
LIABILITIES				
Accounts payable	\$ 900,742	\$ -	\$ 50,148	\$ 950,890
Accrued payroll	322,609	-	-	322,609
Due to other funds	123,608	-	-	123,608
Due to other governments	37,564	-	-	37,564
Deposits	100	-	-	100
Total liabilities	<u>1,384,623</u>	<u>-</u>	<u>50,148</u>	<u>1,434,771</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred tax revenue	294,953	5,981	405	301,339
Total deferred inflow of resources	<u>294,953</u>	<u>5,981</u>	<u>405</u>	<u>301,339</u>
Total liabilities and deferred inflows of resources	<u>1,679,573</u>	<u>5,981</u>	<u>50,553</u>	<u>1,736,107</u>
FUND BALANCES (DEFICITS)				
Nonspendable	535,964	-	-	535,964
Restricted	2,210,596	583,471	-	2,794,067
Committed	1,225,598	-	-	1,225,598
Assigned	3,002,852	-	1,843,453	4,846,305
Total fund balances (deficits)	<u>\$ 6,975,010</u>	<u>\$ 583,471</u>	<u>\$ 1,843,453</u>	<u>\$ 9,401,934</u>
Total liabilities and fund balances (deficits)	<u>\$ 8,654,583</u>	<u>\$ 589,452</u>	<u>\$ 1,894,006</u>	<u>\$ 11,138,041</u>

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Summary by Fund Type
For the Year Ended June 30, 2020

	Special revenue funds	Debt service funds	Capital projects funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental sources	\$ 4,344,318	\$ -	\$ -	\$ 4,344,318
Charges for goods and services	2,895,123	-	20,000	2,915,123
Licenses and permits	152,746	-	-	152,746
Taxes	9,805,006	1,105	10	9,806,121
Investment income	96,864	14,166	45,478	156,508
Fines and forfeitures	49,129	-	-	49,129
Other revenue	651,246	131,927	8,674	791,847
Total revenues	<u>17,994,432</u>	<u>147,198</u>	<u>74,162</u>	<u>18,215,792</u>
EXPENDITURES				
Current:				
Public works	744,960	-	(168)	744,792
General government	1,430,509	(22,796)	-	1,407,713
Public safety	2,315,841	-	-	2,315,841
Public health	4,448,201	-	-	4,448,201
Social and economic	835,980	-	-	835,980
Culture and recreation	576,741	-	-	576,741
Environmental management	12,481	-	-	12,481
Housing & Community Development	92,233	-	-	92,233
Debt service:				
Interest	-	30,650	-	30,650
Principal retirement	-	7,510	-	7,510
Capital outlay:				
Capital Outlay	152,901	-	2,099,109	2,252,010
Total expenditures	<u>10,609,843</u>	<u>15,364</u>	<u>2,098,941</u>	<u>12,724,152</u>
Excess (deficiency) of revenues over expenditures	<u>7,384,589</u>	<u>131,834</u>	<u>(2,024,779)</u>	<u>5,491,640</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	859,920	-	1,146,908	2,006,828
Transfers out	(6,028,237)	(117,486)	(742,061)	(6,887,784)
Total other financing sources (uses)	<u>(5,168,317)</u>	<u>(117,486)</u>	<u>404,847</u>	<u>(4,880,956)</u>
Net change in fund balances	2,216,272	14,348	(1,619,932)	610,684
Fund balances - beginning	4,758,747	569,124	3,463,384	8,791,255
Fund balances - ending	<u>\$ 6,975,020</u>	<u>\$ 583,472</u>	<u>\$ 1,843,451</u>	<u>\$ 9,401,943</u>

NON-MAJOR SPECIAL REVENUE FUNDS

Special revenue funds account for resources and expenditures which are designated by law or contractual agreement for specified functions or activities and are legally required to be accounts for in separate funds. Such resources are derived from specific taxes, federal grants, and entitlements.

Road Materials- A rural levy that purchases road materials for road improvements.

Bridge/County Roads- Responsible for constructing, maintaining, and repairing County owned public bridges and roads.

Weed Control- Established to finance the Noxious Weed Control Board operations.

Predatory Animal Control- Established to pay for the cost of predator control on livestock.

State Fair- Established to secure, equip, maintain, and operate a county fair.

District Court- Established to pay the Clerk of Court and some District Court costs.

Comprehensive Insurance- Established to pay the County's comprehensive and liability insurance.

Mosquito Control- Established to finance the Mosquito Control Board operations.

Parks- Established to maintain, operate, and equip parks.

Library- Established to maintain and operate libraries.

Emergency Medical Service- Established to provide rural emergency medical services.

Planning Dept.- Established to finance the operations of the Planning Board.

Health Department- Established to operate the City-County Health Department.

Mental Health- Established to finance the operations of the Mental Health Board.

Senior Citizens- Established to provide certain services of Area VIII Agency on Aging.

County Extension- Levy to provide support for the needs of the Cascade County Extension Agents.

Senior Transportation- Established to provide transportation for senior and disabled citizens.

Fire Council- Established to protect range, farm, and forest resources.

Museums- Established to maintain and operate museums.

Workmen's Comp- A fund used for making the payments for workman's compensation.

Permissive Levy- Established to provide for medical insurance cost increase for County employees.

WINDY- To account for contributions for renewable energy sources.

Drug Forfeitures- Established to account for all drug seizure assets.

Federal Equitable Share- To account for County share of drug forfeiture revenues.

CDBG (Community Development Block Grant) Revolving- Established for community development loans.

Records Preservation- Established to preserve county records.

Sheriff Co Work Program- Established to monitor the costs and contributions to the work program of jail inmates.

Public Safety 24/7 Program- Established to collect fees for breath alcohol monitors and split with Intoximeters.

#6 Light Maint. District- Established to collect assessment fees and pay utility costs for the light district.

#13 Light Maint. District- Established to collect assessment fees and pay utility costs for the light district.

#17 Light Maint. District- Established to collect assessment fees and pay utility costs for the light district.

#21 Light Maint. District- Established to collect assessment fees and pay utility costs for the light district.

#23 Light Maint. District- Established to collect assessment fees and pay utility costs for the light district.

Gibson Flats O & M- Established to collect assessment fees for the payment of operation and maintenance costs for the drainage district.

Park Garden O & M- Established to account for assessments used to repair Park Garden Paving RID.

Gannon Flood Road O & M- Established to account for assessments used to repair Gannon/Flood Road RID.

Whitetail Lane O & M- Established to account for assessments used to repair Whitetail Lane RID.

Alcohol Traffic Safety- Established to account for State DUI reinstatement fees that are disbursed to the DUI Task Force by the County.

Gasoline Tax- Established to account for State funds recouped from the gasoline tax.

Motor Vehicle Disposal- Established to pay for junk vehicle removal.

Road Dept. Clean-up- Established to account for an environmental clean-up at the old Road Department site.

Weed Trust Fund- Established to account for state funds granted to the County for weed control services.

Sun River Valley Ditch- A grant to assist in controlling noxious weeds in the Sun River Valley Ditch project.

Health Dept. State Grants- A grant to increase the outreach to eligible children in the HMK program.

County Land Information- Established to account for the County portion of a GIS fee mandated by the State.

Community Decay- Established to enforce County Community decay ordinance.

Tobacco- Established to account for federal grants awarded to fund tobacco prevention services.

Mental Health Center Grants- Established to account for funds for the Crisis Intervention and Jail Diversion project.

Juv. Det. Center- Established to track the revenues and expenses of the Juvenile Detention Center.

Medical Alert- Aging Ser. - Established to account for funds to purchase personal medical alert devices for senior citizens.

Forest Reserve Title III- To account for funds received from the Forest Service.

County Attorney Grants- Established to account for grants received by the County Attorney.

Crime Control- Juvenile- Established to account for state general fund dollars that help operate the Juvenile Detention Center.

Victim Witness Program- Established to account for state general fund dollars that help provide victim witness protection.

Public Safety Grants- Established to account for federal grants that help provide Public Safety.

Commodity Food Dist. - To account for granted commodities received and distributed.

Homeland Security Grants- Established for a federal grant purposed for homeland security.

Sponsored CTEP Grants- A fund to account for Community Transportation Enhancement Program (CTEP) that the County sponsors.

Community Grants- To account for grants that the county is a partner with other community organizations.

Public Health Emergency Prepared- A grant to help combat and prevent bioterrorism.

Cancer- Established to account for the federal grant that was awarded to fund cancer services.

Air Quality Control- Established to fund air pollution monitoring.

EPA (Environmental Protection Agency) Grants- Established for a federal grant purposed for environmental protection.

W.I.C.- Established to account for a grant to provide services for Women, Infant, and Children nutrition.

Home Visiting- Federal Funds- Established for a federal and state grant to provide services for Home Visitor's to teach parents at their own homes.

HIV Consortia- Established to account for the federal grant that was awarded to fund HIV consortia.

Fetal Alcohol Syndrome- Account for a grant to fund education to high risk mothers-to-be who have a history of alcohol abuse.

Immunization Projects- Established to account for a federal grant awarded for immunization projects.

AIDS/HIV Testing- Established to account for federal grants awarded to fund AIDS/HIV prevention services.

Direct Services- Aging- A grant that provides home attendant, caregiver and ombudsman services to seniors.

Contracted Services- Aging- Provides funding to senior centers for services.

Ryan White- Established to account for early intervention services for HIV positive clients.

Senior Nutrition- Aging- Established to account for federal grants awarded to fund senior nutrition services.

ADRC- Aging- Established to account for Montana's Aging and Disability Resource Center Grant.

RSVP- Aging Services- Established to account for a grant that funds the Retired Senior Volunteer Program.

Administrative- Aging- A federal grant for the administrative costs of Area VIII Aging Services.

Foster Grandparents- To account for the federal grants awarded to fund the Foster Grandparents Program.

Cascade County
Combining Balance Sheet
Nonmajor Special revenue funds
June 30, 2020

	2130			
	2111 Road Materials	Bridge/County Roads	2140 Weed Control	2150 Predatory Animal Control
Assets				
Inventory	300,000	-	85,360	-
Cash and investments	344,742	122,836	209,671	-
Accounts receivable	-	-	28,228	-
Taxes and assessments receivable	8,422	69,792	8,678	2,585
Loans receivable	-	-	-	-
Total assets	\$ 653,164	\$ 192,628	\$ 331,937	\$ 2,585
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ 300,000	\$ -	\$ 1,010	\$ -
Accrued payroll	-	-	17,541	-
Due to other funds	-	-	-	1,474
Due to other governments	-	-	-	-
Deposits	-	-	-	-
Total Liabilities	300,000	-	18,551	1,474
Deferred tax revenue	8,422	69,792	8,678	2,585
Total deferred inflow of resources	8,422	69,792	8,678	2,585
FUND BALANCES (DEFICITS)				
Nonspendable	300,000	-	85,360	-
Restricted	-	-	-	-
Committed	30,000	122,836	51,565	(1,474)
Assigned	14,742	-	167,783	-
Total fund balances (deficits)	\$ 344,742	\$ 122,836	\$ 304,708	\$ (1,474)
Total liabilities and fund balances (deficits)	\$ 653,164	\$ 192,628	\$ 331,937	\$ 2,585

			2190				2230
	2180 District	Comprehensive	2200 Mosquito				Emergency
2160 State Fair	Court	Insurance	Control	2210 Parks	2220 Library		Medical
							Service
-	-	-	46,470	-	-	-	-
114,826	269,944	340,719	97,091	26,724	133,077	33,872	
-	-	-	-	-	-	-	-
43,301	19,241	14,832	10,744	-	7,693	3,719	
-	-	-	-	-	-	-	-
\$ 158,127	\$ 289,185	\$ 355,551	\$ 154,305	\$ 26,724	\$ 140,770	\$ 37,591	
\$ -	\$ 514	\$ 220	\$ 256	\$ 132	\$ 107,530	\$ 54	
-	33,154	-	19,602	-	3,096	1,446	
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	33,668	220	19,858	132	110,626	1,500	
43,301	19,241	14,832	10,744	-	7,693	3,719	
43,301	19,241	14,832	10,744	-	7,693	3,719	
-	-	-	46,470	-	-	-	-
-	-	-	-	-	-	-	-
114,826	79,088	67,714	37,034	1,000	22,450	11,571	
-	157,187	272,785	40,200	25,591	-	20,802	
\$ 114,826	\$ 236,275	\$ 340,499	\$ 123,704	\$ 26,591	\$ 22,450	\$ 32,373	
\$ 158,127	\$ 289,184	\$ 355,551	\$ 154,306	\$ 26,723	\$ 140,769	\$ 37,592	

Cascade County
Combining Balance Sheet
Nonmajor Special revenue funds
June 30, 2020

	2250 Planning Dept	2260 Emergency Disaster	2270 Health Department	2271 Mental Health
Assets				
Inventory	-	-	-	-
Cash and investments	148,163	4	659,254	63,290
Accounts receivable	-	-	128,843	-
Taxes and assessments receivable	5,881	404	(9,303)	2,310
Loans receivable	-	-	-	-
Total assets	\$ 154,044	\$ 408	\$ 778,794	\$ 65,600
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ 995	\$ -	\$ 17,748	\$ 7,893
Accrued payroll	14,129	-	82,371	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deposits	100	-	-	-
Total Liabilities	15,224	-	100,119	7,893
Deferred tax revenue	5,881	404	11,952	2,310
Total deferred inflow of resources	5,881	404	11,952	2,310
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	38,732	4	199,989	8,504
Assigned	94,207	-	466,735	46,892
Total fund balances (deficits)	\$ 132,939	\$ 4	\$ 666,724	\$ 55,396
Total liabilities and fund balances (deficits)	\$ 154,044	\$ 408	\$ 778,795	\$ 65,599

2280 Senior Citizens	2290 County Extension	SRS Permissive Levy	2310 TID - Manchester	2315 TID - MT Milling	2320 Senior Transportation	2342 Fire Council
-	-	-	-	-	-	-
102,060	90,048	7,674	36,648	271,779	122,148	12,822
-	-	-	-	-	-	-
5,853	6,831	5,657	666	-	4,230	-
-	-	-	-	-	-	-
\$ 107,913	\$ 96,879	\$ 13,331	\$ 37,314	\$ 271,779	\$ 126,378	\$ 12,822
\$ -	\$ 53	\$ -	\$ -	\$ -	\$ 130	\$ -
-	3,529	-	-	-	5,660	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,582	-	-	-	5,790	-
5,853	6,831	5,657	666	-	4,230	-
5,853	6,831	5,657	666	-	4,230	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,118	23,271	7,674	2,170	-	20,237	1,224
80,942	63,195	-	34,478	271,779	96,121	11,598
\$ 102,060	\$ 86,466	\$ 7,674	\$ 36,648	\$ 271,779	\$ 116,358	\$ 12,822
\$ 107,913	\$ 96,879	\$ 13,331	\$ 37,314	\$ 271,779	\$ 126,378	\$ 12,822

Cascade County
Combining Balance Sheet
Nonmajor Special revenue funds
June 30, 2020

	2360 Museums	Treasurer Revenue Holding	2372 Workmens Comp/Health Ins. Protested Taxes	
Assets				
Inventory	-	-	-	-
Cash and investments	192,460	37,564	6,959	141,864
Accounts receivable	-	-	-	-
Taxes and assessments receivable	8,844	-	-	-
Loans receivable	-	-	-	-
Total assets	\$ 201,304	\$ 37,564	\$ 6,959	\$ 141,864
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ 153,835	\$ -	\$ 6,959	\$ 141,604
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	37,564	-	-
Deposits	-	-	-	-
Total Liabilities	153,835	37,564	6,959	141,604
Deferred tax revenue	8,844	-	-	-
Total deferred inflow of resources	8,844	-	-	-
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	30,767	-	-	-
Assigned	7,858	-	-	261
Total fund balances (deficits)	\$ 38,625	\$ -	\$ -	\$ 261
Total liabilities and fund balances (deficits)	\$ 201,304	\$ 37,564	\$ 6,959	\$ 141,865

2373 Permissive Levy	2389 WINDY	2390 Drug Forfeitures	2391 Federal Equitable Share	2392 C.D.B.G. - Revolving	2393 Records Preservation	2395 Sheriff Co Work Program.
-	-	-	-	-	-	-
102,769	295	43,597	3,498	37,024	193,460	1,458
-	-	-	-	-	1,674	-
52,698	-	-	-	-	-	-
-	-	-	-	168,093	-	-
\$ 155,467	\$ 295	\$ 43,597	\$ 3,498	\$ 205,117	\$ 195,134	\$ 1,458
\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	50	-	-	-	-
52,698	-	-	-	-	-	-
52,698	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	43,547	3,498	205,117	-	-
102,769	30	-	-	-	4,850	-
-	265	-	-	-	190,284	1,458
\$ 102,769	\$ 295	\$ 43,547	\$ 3,498	\$ 205,117	\$ 195,134	\$ 1,458
\$ 155,467	\$ 295	\$ 43,597	\$ 3,498	\$ 205,117	\$ 195,134	\$ 1,458

Cascade County
Combining Balance Sheet
Nonmajor Special revenue funds
June 30, 2020

	2398 Public Safety/24/7 Program	2406 #6 Light Maint. District	2413 #13 Light Maint District	2417 #17 Light Maint District
Assets				
Inventory	-	-	-	-
Cash and investments	49,741	97	76	1,083
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	(6)
Loans receivable	-	-	-	-
Total assets	<u>\$ 49,741</u>	<u>\$ 97</u>	<u>\$ 76</u>	<u>\$ 1,077</u>
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ -	\$ 46	\$ 35	\$ 427
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deposits	-	-	-	-
Total Liabilities	<u>-</u>	<u>46</u>	<u>35</u>	<u>427</u>
Deferred tax revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	-	51	41	641
Committed	-	-	-	-
Assigned	49,741	-	-	-
Total fund balances (deficits)	<u>\$ 49,741</u>	<u>\$ 51</u>	<u>\$ 41</u>	<u>\$ 641</u>
 Total liabilities and fund balances (deficits)	 <u>\$ 49,741</u>	 <u>\$ 97</u>	 <u>\$ 76</u>	 <u>\$ 1,078</u>

2527							
2421 #21 Light Maint District	2423 #23 Light Maint District	2525 Gibson Flats - O & M	2526 Park Garden O & M	Gannon/Flood Road O&M	2528 Whitetail Lane O&M	2810 Alcohol Traffic Safety	
-	-	-	-	-	-	-	-
302	3,515	81,642	21,361	19,006	1,965	33,832	
-	-	-	-	-	-	-	-
-	467	71	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 302	\$ 3,982	\$ 81,713	\$ 21,361	\$ 19,006	\$ 1,965	\$ 33,832	
\$ 46	\$ 1,539	\$ -	\$ -	\$ -	\$ -	\$ 842	
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
46	1,539	-	-	-	-	842	
-	529	81	-	-	-	-	-
-	529	81	-	-	-	-	-
-	-	-	-	-	-	-	-
257	1,915	81,632	21,361	19,006	1,965	-	-
-	-	-	-	-	-	3,600	
-	-	-	-	-	-	29,390	
\$ 257	\$ 1,915	\$ 81,632	\$ 21,361	\$ 19,006	\$ 1,965	\$ 32,990	
\$ 303	\$ 3,983	\$ 81,713	\$ 21,361	\$ 19,006	\$ 1,965	\$ 33,832	

Cascade County
Combining Balance Sheet
Nonmajor Special revenue funds
June 30, 2020

	2820 Gasoline Tax	VI Restricted Gas Tax	2830 Motor Vehicle Disposal	2835 Road Dept Clean-Up
Assets				
Inventory	104,134	-	-	-
Cash and investments	120,319	65,880	104,006	88,693
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Loans receivable	-	-	-	-
Total assets	\$ 224,453	\$ 65,880	\$ 104,006	\$ 88,693
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ 106,762	\$ -	\$ 668	\$ -
Accrued payroll	-	-	1,515	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deposits	-	-	-	-
Total Liabilities	106,762	-	2,183	-
Deferred tax revenue	-	-	-	-
Total deferred inflow of resources	-	-	-	-
FUND BALANCES (DEFICITS)				
Nonspendable	104,134	-	-	-
Restricted	13,557	65,880	101,823	-
Committed	-	-	-	1,450
Assigned	-	-	-	87,243
Total fund balances (deficits)	\$ 117,691	\$ 65,880	\$ 101,823	\$ 88,693
 Total liabilities and fund balances (deficits)	 \$ 224,453	 \$ 65,880	 \$ 104,006	 \$ 88,693

2841 Weed Trust Fund	2842 Sun River Valley Ditch	2855 Health Dept. State Grants	2859 County Land Information	2863 Community Decay	2864 Tobacco	2870 Juv Det Center
-	-	-	-	-	-	-
26,116	692	34,274	18,653	1	227	570,022
-	-	8,020	673	-	-	312,242
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 26,116	\$ 692	\$ 42,294	\$ 19,326	\$ 1	\$ 227	\$ 882,264
\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ 18,527
-	-	1,215	-	-	-	69,851
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,235	-	-	-	88,378
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,116	-	41,058	-	-	-	-
-	-	-	1,900	1	-	204,000
-	692	-	17,426	-	227	589,886
\$ 26,116	\$ 692	\$ 41,058	\$ 19,326	\$ 1	\$ 227	\$ 793,886
\$ 26,116	\$ 692	\$ 42,293	\$ 19,326	\$ 1	\$ 227	\$ 882,264

Cascade County
Combining Balance Sheet
Nonmajor Special revenue funds
June 30, 2020

	2893 Medical Alert - Aging Ser	2902 Forest Reserve Title III	2906 County Attorney Grants	2914 Crime Control- Juvenile
Assets				
Inventory	-	-	-	-
Cash and investments	26,990	145,703	36,004	16,399
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Loans receivable	-	-	-	-
Total assets	\$ 26,990	\$ 145,703	\$ 36,004	\$ 16,399
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deposits	-	-	-	-
Total Liabilities	-	-	-	-
Deferred tax revenue	-	-	-	-
Total deferred inflow of resources	-	-	-	-
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	-	-	36,004	16,399
Committed	-	14,500	-	-
Assigned	26,990	131,203	-	-
Total fund balances (deficits)	\$ 26,990	\$ 145,703	\$ 36,004	\$ 16,399
 Total liabilities and fund balances (deficits)	 \$ 26,990	 \$ 145,703	 \$ 36,004	 \$ 16,399

2917 Victim Witness Program	2918 Public Safety Grants	2926 Commodity Food Dist	2929 Homeland Security Grants	2940 CDBG Sponsored Grants	2960 Community Grants	2963 Public Health Emergency Prepared
-	-	-	-	-	-	-
7,088	-	47,836	(2,362)	-	-	8,251
-	1,184	1,552	14,719	1,884	6,989	29,599
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 7,088	\$ 1,184	\$ 49,388	\$ 12,357	\$ 1,884	\$ 6,989	\$ 37,850
\$ -	\$ -	\$ 103	\$ 8,276	\$ 1,884	\$ -	\$ 314
-	-	146	4,035	-	-	-
-	314	-	-	-	4,603	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	314	249	12,311	1,884	4,603	314
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	869	49,139	47	-	2,386	37,536
2,198	-	-	-	-	-	-
4,890	-	-	-	-	-	-
\$ 7,088	\$ 869	\$ 49,139	\$ 47	\$ -	\$ 2,386	\$ 37,536
\$ 7,088	\$ 1,183	\$ 49,388	\$ 12,358	\$ 1,884	\$ 6,989	\$ 37,850

Cascade County
Combining Balance Sheet
Nonmajor Special revenue funds
June 30, 2020

	2966 Cancer	2967 Air Quality Control	2969 EPA Grants	2971 W.I.C.
Assets				
Inventory	-	-	-	-
Cash and investments	112,899	9,716	-	169
Accounts receivable	47,129	-	6,510	62,932
Taxes and assessments receivable	-	-	-	-
Loans receivable	-	-	-	-
Total assets	\$ 160,028	\$ 9,716	\$ 6,510	\$ 63,101
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ 248	\$ 124	\$ 23	\$ 6,347
Accrued payroll	7,333	-	574	11,542
Due to other funds	-	-	5,914	31,109
Due to other governments	-	-	-	-
Deposits	-	-	-	-
Total Liabilities	7,581	124	6,511	48,998
Deferred tax revenue	-	-	-	-
Total deferred inflow of resources	-	-	-	-
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	152,446	9,592	-	14,102
Committed	-	-	-	-
Assigned	-	-	1	-
Total fund balances (deficits)	\$ 152,446	\$ 9,592	\$ 1	\$ 14,102
Total liabilities and fund balances (deficits)	\$ 160,027	\$ 9,716	\$ 6,512	\$ 63,100

2973 Home Visiting - Federal Funds	2975 Hiv Consortia	2976 Fetal Alcohol Syndrome	2977 Immunization Projects	2979 Aids/Hiv Testing	2980 Direct Services - Aging	2981 Contracted Services - Aging
-	-	-	-	-	-	-
64,995	-	9,656	12,179	-	275,400	164,961
119,137	13,536	-	8,278	4,509	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 184,132	\$ 13,536	\$ 9,656	\$ 20,457	\$ 4,509	\$ 275,400	\$ 164,961
\$ 724	\$ 22	\$ -	\$ 20	\$ 69	\$ 473	\$ 72
13,681	-	-	-	-	7,233	1,813
-	13,515	-	-	857	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,405	13,537	-	20	926	7,706	1,885
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
169,728	-	9,656	20,437	3,583	267,693	163,075
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 169,728	\$ -	\$ 9,656	\$ 20,437	\$ 3,583	\$ 267,693	\$ 163,075
\$ 184,133	\$ 13,537	\$ 9,656	\$ 20,457	\$ 4,509	\$ 275,399	\$ 164,960

Cascade County
Combining Balance Sheet
Nonmajor Special revenue funds
June 30, 2020

	2983 Senior Nutrition - Aging	2984 ADRC - Aging	2985 RSVP - Aging Services	2986 Administrative - Aging
Assets				
Inventory	-	-	-	-
Cash and investments	545,871	11	6,418	81,009
Accounts receivable	4,333	-	-	-
Taxes and assessments receivable	-	-	-	-
Loans receivable	-	-	-	-
Total assets	\$ 550,204	\$ 11	\$ 6,418	\$ 81,009
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ 10,734	\$ -	\$ 5	\$ 3,322
Accrued payroll	13,989	-	428	5,906
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deposits	-	-	-	-
Total Liabilities	<u>24,723</u>	<u>-</u>	<u>433</u>	<u>9,228</u>
Deferred tax revenue	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	525,481	11	5,984	71,781
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances (deficits)	<u>\$ 525,481</u>	<u>\$ 11</u>	<u>\$ 5,984</u>	<u>\$ 71,781</u>
 Total liabilities and fund balances (deficits)	 <u>\$ 550,204</u>	 <u>\$ 11</u>	 <u>\$ 6,417</u>	 <u>\$ 81,009</u>

2987 Foster	Total Nonmajor
Grandparents -	Special revenue
Age	funds

-	535,964
43	6,779,079
95,866	897,837
-	273,610
-	168,093
<u>\$ 95,909</u>	<u>\$ 8,654,583</u>

\$ 87	900,742
2,817	322,606
65,822	123,608
-	37,564
-	100
<u>68,726</u>	<u>1,384,620</u>
<u>-</u>	<u>294,953</u>
<u>-</u>	<u>294,953</u>

-	535,964
27,182	2,210,596
-	1,225,598
-	3,002,852
<u>\$ 27,182</u>	<u>\$ 6,975,010</u>

<u>\$ 95,908</u>	<u>\$ 8,654,583</u>
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Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special revenue funds
For the Year Ended June 30, 2020

	2111 Road Materials	2130 Bridge/County Roads	2140 Weed Control	2150 Predatory Animal Control
REVENUES				
Intergovernmental sources	\$ -	\$ 62,220	\$ 7,658	\$ -
Charges for goods and services	-	-	97,855	-
Licenses and permits	-	-	-	-
Taxes	281,098	2,304,556	286,830	23,461
Investment income	-	-	-	49
Fines and forfeitures	-	-	-	-
Other revenue	-	-	3,473	-
Total revenues	281,098	2,366,776	395,816	23,510
EXPENDITURES				
Current:				
Public works	(399)	(6,785)	370,552	-
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	27,266
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	(399)	(6,785)	370,552	27,266
Excess (deficiency) of revenues over expenditures	281,497	2,373,561	25,264	(3,756)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	8,334	-
Transfers out	-	(2,250,000)	-	-
Total other financing sources (uses)	-	(2,250,000)	8,334	-
Net change in fund balances	281,497	123,561	33,598	(3,756)
Fund balances - beginning	63,245	(725)	271,111	2,282
Fund balances - ending	\$ 344,742	\$ 122,836	\$ 304,709	\$ (1,474)

2160 State Fair	2180 District Court	2190 Comprehensive Insurance	2200 Mosquito Control	2210 Parks	2220 Library	2230 Emergency Medical Service
\$ 37,141	\$ 16,752	\$ 14,359	\$ 9,572	\$ -	\$ 17,849	\$ 3,350
-	59,443	-	-	-	-	-
-	-	-	-	-	-	-
1,404,994	630,863	499,189	357,637	-	246,599	123,328
12,480	5,727	-	-	697	-	800
-	1,840	-	-	-	-	-
-	-	203,105	845	3,123	-	1,189
1,454,615	714,625	716,653	368,054	3,820	264,448	128,667
-	-	-	-	-	-	-
-	704,615	414,839	6,500	-	-	-
-	-	-	-	-	-	148,021
-	-	-	335,324	-	-	328
-	-	-	-	-	-	-
(4,141)	-	-	-	1,273	273,547	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(4,141)	704,615	414,839	341,824	1,273	273,547	148,349
1,458,756	10,010	301,814	26,230	2,547	(9,099)	(19,682)
-	55,560	-	8,334	-	11,112	4,167
(1,341,238)	-	-	-	-	-	-
(1,341,238)	55,560	-	8,334	-	11,112	4,167
117,518	65,570	301,814	34,564	2,547	2,013	(15,515)
(2,691)	170,705	38,686	89,140	24,045	20,437	47,889
\$ 114,827	\$ 236,275	\$ 340,500	\$ 123,704	\$ 26,592	\$ 22,450	\$ 32,374

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special revenue funds
For the Year Ended June 30, 2020

	2250 Planning Dept	2260 Emergency Disaster	2270 Health Department	2271 Mental Health
REVENUES				
Intergovernmental sources	\$ 13,770	\$ -	\$ 328,268	\$ 1,914
Charges for goods and services	14,282	-	569,320	-
Licenses and permits	26,850	-	116,771	-
Taxes	189,275	2,636	519,223	72,559
Investment income	3,852	-	20,736	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	14,386	-
Total revenues	248,029	2,636	1,568,704	74,473
EXPENDITURES				
Current:				
Public works	-	-	-	-
General government	257,197	-	-	-
Public safety	-	-	-	-
Public health	-	-	1,397,028	41,339
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	257,197	-	1,397,028	41,339
Excess (deficiency) of revenues over expenditures	(9,168)	2,636	171,676	33,134
OTHER FINANCING SOURCES (USES)				
Transfers in	18,890	-	242,313	-
Transfers out	-	(2,850)	(54,851)	-
Total other financing sources (uses)	18,890	(2,850)	187,462	-
Net change in fund balances	9,722	(214)	359,138	33,134
Fund balances - beginning	123,216	217	307,586	22,261
Fund balances - ending	\$ 132,938	\$ 3	\$ 666,724	\$ 55,395

2280 Senior Citizens	2290 County Extension	SRS Permissive Levy	2310 TID - Manchester	2315 TID - MT Milling	2320 Senior Transportation	2342 Fire Council
\$ 4,786	\$ 5,983	\$ 144	\$ 1,856	\$ 2,648	\$ 29,411	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	9,125
186,730	224,266	189,540	44,295	25,689	138,128	-
31,383	1,889	-	601	6,987	2,785	342
-	-	-	-	-	-	-
-	-	-	-	-	9,598	-
222,899	232,138	189,684	46,752	35,324	179,922	9,467
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	7,207
-	-	-	-	-	233	-
(1,217)	206,912	-	-	-	164,493	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(1,217)	206,912	-	-	-	164,726	7,207
224,116	25,226	189,684	46,752	35,324	15,196	2,260
-	-	-	-	-	11,112	-
(211,831)	-	(182,099)	-	-	-	-
(211,831)	-	(182,099)	-	-	11,112	-
12,285	25,226	7,585	46,752	35,324	26,308	2,260
89,775	61,241	89	(10,103)	236,454	90,050	10,562
\$ 102,060	\$ 86,467	\$ 7,674	\$ 36,649	\$ 271,778	\$ 116,358	\$ 12,822

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special revenue funds
For the Year Ended June 30, 2020

	2360 Museums	2372 Workmens Comp/Health Ins.	2373 Permissive Levy	2389 WINDY
REVENUES				
Intergovernmental sources	\$ 7,658	\$ -	\$ -	\$ -
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	292,462	-	1,761,506	-
Investment income	-	-	5,005	9
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	300,120	-	1,766,511	9
EXPENDITURES				
Current:				
Public works	-	-	-	-
General government	-	(261)	(4,303)	169
Public safety	-	-	-	-
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	306,061	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	306,061	(261)	(4,303)	169
Excess (deficiency) of revenues over expenditures	(5,941)	261	1,770,814	(160)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(1,689,024)	-
Total other financing sources (uses)	-	-	(1,689,024)	-
Net change in fund balances	(5,941)	261	81,790	(160)
Fund balances - beginning	44,567	-	20,979	455
Fund balances - ending	\$ 38,626	\$ 261	\$ 102,769	\$ 295

2390 Drug Forfeitures	2391 Federal Equitable Share	2392 C.D.B.G. - Revolving	2393 Records Preservation	2395 Sheriff Co Work Program.	2398 Public Safety/24/7 Program	2406 #6 Light Maint. District
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	98,048	-	17	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2
-	94	-	-	-	-	3
24,135	-	-	-	-	-	-
-	-	-	-	-	-	545
24,135	94	-	98,048	-	17	550
-	-	-	-	-	-	570
-	-	-	1,384	-	-	-
3,050	-	-	-	-	154	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,196	-	-	-	-	43,433	-
18,246	-	-	1,384	-	43,587	570
5,889	94	-	96,664	-	(43,570)	(20)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,889	94	-	96,664	-	(43,570)	(20)
37,658	3,404	205,117	98,471	1,458	93,311	71
\$ 43,547	\$ 3,498	\$ 205,117	\$ 195,135	\$ 1,458	\$ 49,741	\$ 51

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special revenue funds
For the Year Ended June 30, 2020

	2413 #13 Light Maint District	2417 #17 Light Maint District	2421 #21 Light Maint District	2423 #23 Light Maint District
REVENUES				
Intergovernmental sources	\$ -	\$ -	\$ -	\$ -
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	-	16	35	80
Investment income	3	37	8	124
Fines and forfeitures	-	-	-	-
Other revenue	416	5,247	771	18,981
Total revenues	419	5,300	814	19,185
EXPENDITURES				
Current:				
Public works	433	5,334	570	20,184
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	433	5,334	570	20,184
Excess (deficiency) of revenues over expenditures	(14)	(34)	244	(999)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(14)	(34)	244	(999)
Fund balances - beginning	55	675	13	2,914
Fund balances - ending	\$ 41	\$ 641	\$ 257	\$ 1,915

2527							
2525 Gibson Flats - O & M	2526 Park Garden O & M	Gannon/Flood Road O&M	2528 Whitetail Lane O&M	2800 Alcohol Rehabilitation	2810 Alcohol Traffic Safety	2820 Gasoline Tax	
\$ -	\$ -	\$ -	\$ -	\$ 152,155	\$ 21,445	\$	195,845
-	-	-	-	-	-		-
-	-	-	-	-	-		-
8	-	-	-	-	-		-
2,120	572	509	52	-	-		-
-	-	-	-	-	-		-
6,123	-	-	125	-	8,141		-
8,251	572	509	177	152,155	29,586		195,845
-	-	-	-	-	-		90,840
-	-	-	-	-	-		-
-	-	-	-	-	23,027		-
-	-	-	-	152,155	-		-
-	-	-	-	-	-		-
-	-	-	-	-	-		-
-	-	-	-	-	-		-
-	-	-	-	-	-		-
-	-	-	-	-	-		-
-	-	-	-	152,155	23,027		90,840
8,251	572	509	177	-	6,559		105,005
-	-	-	-	-	-		-
-	-	-	-	-	-		-
-	-	-	-	-	-		-
8,251	572	509	177	-	6,559		105,005
73,381	20,789	18,498	1,788	-	26,431		12,686
\$ 81,632	\$ 21,361	\$ 19,007	\$ 1,965	\$ -	\$ 32,990	\$	117,691

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special revenue funds
For the Year Ended June 30, 2020

	VI Restricted Gas Tax	2830 Motor Vehicle Disposal	2835 Road Dept Clean-Up	2841 Weed Trust Fund
REVENUES				
Intergovernmental sources	\$ 223,672	\$ -	\$ -	\$ 58,896
Charges for goods and services	-	-	2,067	-
Licenses and permits	-	-	-	-
Taxes	-	-	-	-
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	132,476	-	-
Total revenues	223,672	132,476	2,067	58,896
EXPENDITURES				
Current:				
Public works	157,791	39,573	7,688	58,610
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	157,791	39,573	7,688	58,610
Excess (deficiency) of revenues over expenditures	65,881	92,903	(5,621)	286
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,334	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	3,334	-	-
Net change in fund balances	65,881	96,237	(5,621)	286
Fund balances - beginning	(1)	5,586	94,314	25,830
Fund balances - ending	\$ 65,880	\$ 101,823	\$ 88,693	\$ 26,116

2842 Sun River Valley Ditch	2855 Health Dept. State Grants	2859 County Land Information	2863 Community Decay	2864 Tobacco	2870 Juv Det Center	2893 Medical Alert - Aging Ser
\$ -	\$ 84,125	\$ -	\$ -	\$ -	\$ 250,624	\$ -
-	466	21,687	-	-	1,948,969	-
-	-	-	-	-	-	-
-	-	-	1	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,559	-
-	84,591	21,687	1	-	2,201,152	-
-	-	-	-	-	-	-
-	110	6,065	-	-	-	-
-	-	-	-	-	1,926,638	-
-	63,005	-	(24)	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,052	-	-	13,807	-
-	63,115	12,117	(24)	-	1,940,445	-
-	21,476	9,570	25	-	260,707	-
-	-	-	-	-	122,232	-
-	-	-	(59,497)	-	(216,847)	-
-	-	-	(59,497)	-	(94,615)	-
-	21,476	9,570	(59,472)	-	166,092	-
692	19,581	9,756	59,474	227	627,794	26,990
\$ 692	\$ 41,057	\$ 19,326	\$ 2	\$ 227	\$ 793,886	\$ 26,990

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special revenue funds
For the Year Ended June 30, 2020

	2902 Forest Reserve Title III	2906 County Attorney Grants	2914 Crime Control- Juvenile	2917 Victim Witness Program
REVENUES				
Intergovernmental sources	\$ 16,683	\$ 60,716	\$ -	\$ -
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	-	-	-	-
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	23,154
Other revenue	-	-	-	-
Total revenues	16,683	60,716	-	23,154
EXPENDITURES				
Current:				
Public works	-	-	-	-
General government	-	39,573	-	-
Public safety	-	-	-	21,043
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	-	39,573	-	21,043
Excess (deficiency) of revenues over expenditures	16,683	21,143	-	2,111
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(20,000)	-	-
Total other financing sources (uses)	-	(20,000)	-	-
Net change in fund balances	16,683	1,143	-	2,111
Fund balances - beginning	129,020	34,862	16,399	4,977
Fund balances - ending	\$ 145,703	\$ 36,005	\$ 16,399	\$ 7,088

2918 Public Safety Grants	2926 Commodity Food Dist	2929 Homeland Security Grants	2940 CDBG Sponsored Grants	2960 Community Grants	2963 Public Health Emergency Prepared	2966 Cancer
\$ 22,208	\$ 20,232	\$ 82,893	\$ 92,233	\$ 31,912	\$ 173,457	\$ 192,423
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,395	-	-
22,208	20,232	82,893	92,233	33,307	173,457	192,423
-	-	-	-	-	-	-
-	-	-	-	-	-	4,526
18,700	-	167,999	-	-	-	-
-	12,541	-	-	32,037	217,981	188,207
-	534	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	92,233	-	-	-
11,975	-	27,885	-	-	10,176	-
30,675	13,075	195,884	92,233	32,037	228,157	192,733
(8,467)	7,157	(112,991)	-	1,270	(54,700)	(310)
7,025	-	100,824	-	-	-	-
-	-	-	-	-	-	-
7,025	-	100,824	-	-	-	-
(1,442)	7,157	(12,167)	-	1,270	(54,700)	(310)
2,311	41,982	12,215	-	1,116	92,236	152,755
\$ 869	\$ 49,139	\$ 48	\$ -	\$ 2,386	\$ 37,536	\$ 152,445

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special revenue funds
For the Year Ended June 30, 2020

	2967 Air Quality Control	2969 EPA Grants	2971 W.I.C.	2973 Home Visiting - Federal Funds
REVENUES				
Intergovernmental sources	\$ 13,455	\$ 39,889	\$ 329,632	\$ 495,532
Charges for goods and services	-	-	-	82,969
Licenses and permits	-	-	-	-
Taxes	-	-	-	-
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	11,065
Total revenues	13,455	39,889	329,632	589,566
EXPENDITURES				
Current:				
Public works	-	-	-	-
General government	12	-	-	-
Public safety	-	-	-	-
Public health	-	39,888	326,326	645,772
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	12,481	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	12,493	39,888	326,326	645,772
Excess (deficiency) of revenues over expenditures	962	1	3,306	(56,206)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	54,851
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	54,851
Net change in fund balances	962	1	3,306	(1,355)
Fund balances - beginning	8,630	-	10,796	171,084
Fund balances - ending	\$ 9,592	\$ 1	\$ 14,102	\$ 169,729

2975 Hiv Consortia	2976 Fetal Alcohol Syndrome	2977 Immunization Projects	2979 Aids/Hiv Testing	2980 Direct Services - Aging	2981 Contracted Services - Aging	2983 Senior Nutrition - Aging
\$ 30,799	\$ -	\$ 33,113	\$ 49,066	\$ 197,762	\$ 162,265	\$ 504,775
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	27,580	-	190,633
30,799	-	33,113	49,066	225,342	162,265	695,408
-	-	-	-	-	-	-
-	-	-	82	-	-	-
-	-	-	-	-	-	-
30,799	-	20,453	40,419	2,307	137,905	579,573
-	-	-	-	191,275	17,366	66,117
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	24,377
30,799	-	20,453	40,501	193,582	155,271	670,067
-	-	12,660	8,565	31,760	6,994	25,341
-	-	-	-	-	-	-
-	-	-	-	11,681	8,636	92,551
-	-	-	-	-	-	-
-	-	-	-	11,681	8,636	92,551
-	-	12,660	8,565	43,441	15,630	117,892
-	9,656	7,777	(4,982)	224,252	147,446	407,589
\$ -	\$ 9,656	\$ 20,437	\$ 3,583	\$ 267,693	\$ 163,076	\$ 525,481

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special revenue funds
For the Year Ended June 30, 2020

	2984 ADRC - Aging	2985 RSVP - Aging Services	2986 Admin - Aging	2987 Foster Grandparents - Age	Total Nonmajor Special revenue funds
REVENUES					
Intergovernmental sources	\$ -	\$ 11,000	\$ 62,586	\$ 169,586	\$ 4,344,318
Charges for goods and services	-	-	-	-	\$ 2,895,123
Licenses and permits	-	-	-	-	\$ 152,746
Taxes	-	-	-	-	\$ 9,805,006
Investment income	-	-	-	-	\$ 96,864
Fines and forfeitures	-	-	-	-	\$ 49,129
Other revenue	-	-	28	10,442	\$ 651,246
Total revenues	-	11,000	62,614	180,028	17,994,432
EXPENDITURES					
Current:					
Public works	-	-	-	-	\$ 744,961
General government	-	-	-	-	\$ 1,430,508
Public safety	-	-	-	-	\$ 2,315,839
Public health	-	9,297	147,657	384	\$ 4,448,200
Social and economic	-	86	10,978	179,436	\$ 835,980
Culture and recreation	-	-	-	-	\$ 576,740
Environmental management	-	-	-	-	\$ 12,481
Housing & Community Development	-	-	-	-	\$ 92,233
Debt service:					\$ -
Capital outlay:					\$ -
Capital Outlay	-	-	-	-	\$ 152,901
Total expenditures	-	9,383	158,635	179,820	10,609,843
Excess (deficiency) of revenues over expenditures	-	1,617	(96,021)	208	7,384,589
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	97,208	1,756	\$ 859,920
Transfers out	-	-	-	-	\$ (6,028,237)
Total other financing sources (uses)	-	-	97,208	1,756	(5,168,317)
Net change in fund balances	-	1,617	1,187	1,964	2,216,272
Fund balances - beginning	11	4,367	70,595	25,218	\$ 4,758,748
Fund balances - ending	\$ 11	\$ 5,984	\$ 71,782	\$ 27,182	\$ 6,975,020

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2111 Road Materials

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 283,560	\$ 283,560	\$ 281,098	\$ (2,462)
Total revenues	<u>283,560</u>	<u>283,560</u>	<u>281,098</u>	<u>(2,462)</u>
EXPENDITURES				
Public works	300,000	300,000	(399)	300,399
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>(399)</u>	<u>300,399</u>
Excess (deficiency) of revenues over expenditures	(16,440)	(16,440)	281,497	297,937
Net change in fund balances	<u>(16,440)</u>	<u>(16,440)</u>	<u>281,497</u>	<u>297,937</u>
Fund balances - beginning	63,245	63,245	63,245	-
Fund balances - ending	<u>\$ 46,805</u>	<u>\$ 46,805</u>	<u>\$ 344,742</u>	<u>\$ 297,937</u>

2130 Bridge/County Roads

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 62,220	\$ 62,220	\$ 62,220	\$ -
Taxes	2,240,560	2,240,560	2,304,556	63,996
Total revenues	<u>2,302,780</u>	<u>2,302,780</u>	<u>2,366,776</u>	<u>63,996</u>
EXPENDITURES				
Public works	-	-	(6,785)	6,785
Total expenditures	<u>-</u>	<u>-</u>	<u>(6,785)</u>	<u>6,785</u>
Excess (deficiency) of revenues over expenditures	2,302,780	2,302,780	2,373,561	70,781
Transfers out	(2,250,000)	(2,250,000)	(2,250,000)	-
Total other financing sources (uses)	<u>(2,250,000)</u>	<u>(2,250,000)</u>	<u>(2,250,000)</u>	<u>-</u>
Net change in fund balances	<u>52,780</u>	<u>52,780</u>	<u>123,561</u>	<u>70,781</u>
Fund balances - beginning	(725)	(725)	(725)	-
Fund balances - ending	<u>\$ 52,055</u>	<u>\$ 52,055</u>	<u>\$ 122,836</u>	<u>\$ 70,781</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2140 Weed Control

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 7,658	\$ 7,658	\$ 7,658	\$ -
Charges for goods and services	81,000	81,000	97,855	16,855
Taxes	275,787	275,787	286,830	11,043
Other revenue	1,785	1,785	3,473	1,688
Total revenues	<u>366,230</u>	<u>366,230</u>	<u>395,816</u>	<u>29,586</u>
EXPENDITURES				
Public works	430,000	430,000	370,552	59,448
Total expenditures	<u>430,000</u>	<u>430,000</u>	<u>370,552</u>	<u>59,448</u>
Excess (deficiency) of revenues over expenditures	<u>(63,770)</u>	<u>(63,770)</u>	<u>25,264</u>	<u>89,034</u>
Transfers in	8,334	8,334	8,334	-
Total other financing sources (uses)	<u>8,334</u>	<u>8,334</u>	<u>8,334</u>	<u>-</u>
Net change in fund balances	<u>(55,436)</u>	<u>(55,436)</u>	<u>33,598</u>	<u>89,034</u>
Fund balances - beginning	<u>271,111</u>	<u>271,111</u>	<u>271,111</u>	<u>-</u>
Fund balances - ending	<u>\$ 215,675</u>	<u>\$ 215,675</u>	<u>\$ 304,709</u>	<u>\$ 89,034</u>

2150 Predatory Animal Control

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 27,277	\$ 27,277	\$ 23,461	\$ (3,816)
Investment income	-	-	49	49
Total revenues	<u>27,277</u>	<u>27,277</u>	<u>23,510</u>	<u>(3,767)</u>
EXPENDITURES				
Public health	27,277	27,277	27,266	11
Total expenditures	<u>27,277</u>	<u>27,277</u>	<u>27,266</u>	<u>11</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(3,756)</u>	<u>(3,756)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(3,756)</u>	<u>(3,756)</u>
Fund balances - beginning	<u>2,282</u>	<u>2,282</u>	<u>2,282</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,282</u>	<u>\$ 2,282</u>	<u>\$ (1,474)</u>	<u>\$ (3,756)</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2160 State Fair

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 37,141	\$ 37,141	\$ 37,141	\$ -
Taxes	1,337,453	1,337,453	1,404,994	67,541
Investment income	3,400	3,400	12,480	9,080
Total revenues	<u>1,377,994</u>	<u>1,377,994</u>	<u>1,454,615</u>	<u>76,621</u>
EXPENDITURES				
Culture and recreation	-	-	(4,141)	4,141
Total expenditures	<u>-</u>	<u>-</u>	<u>(4,141)</u>	<u>4,141</u>
Excess (deficiency) of revenues over expenditures	<u>1,377,994</u>	<u>1,377,994</u>	<u>1,458,756</u>	<u>80,762</u>
Transfers out	<u>(1,341,238)</u>	<u>(1,341,238)</u>	<u>(1,341,238)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,341,238)</u>	<u>(1,341,238)</u>	<u>(1,341,238)</u>	<u>-</u>
Net change in fund balances	<u>36,756</u>	<u>36,756</u>	<u>117,518</u>	<u>80,762</u>
Fund balances - beginning	<u>(2,691)</u>	<u>(2,691)</u>	<u>(2,691)</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 34,065</u></u>	<u><u>\$ 34,065</u></u>	<u><u>\$ 114,827</u></u>	<u><u>\$ 80,762</u></u>

2180 District Court

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 16,752	\$ 16,752	\$ 16,752	\$ -
Charges for goods and services	45,000	45,000	59,443	14,443
Taxes	603,270	603,270	630,863	27,593
Investment income	1,980	1,980	5,727	3,747
Fines and forfeitures	600	600	1,840	1,240
Total revenues	<u>667,602</u>	<u>667,602</u>	<u>714,625</u>	<u>47,023</u>
EXPENDITURES				
General government	767,571	767,571	704,615	62,956
Capital Outlay	1	1	-	1
Total expenditures	<u>767,572</u>	<u>767,572</u>	<u>704,615</u>	<u>62,957</u>
Excess (deficiency) of revenues over expenditures	<u>(99,970)</u>	<u>(99,970)</u>	<u>10,010</u>	<u>109,980</u>
Transfers in	<u>55,560</u>	<u>55,560</u>	<u>55,560</u>	<u>-</u>
Total other financing sources (uses)	<u>55,560</u>	<u>55,560</u>	<u>55,560</u>	<u>-</u>
Net change in fund balances	<u>(44,410)</u>	<u>(44,410)</u>	<u>65,570</u>	<u>109,980</u>
Fund balances - beginning	<u>170,705</u>	<u>170,705</u>	<u>170,705</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 126,295</u></u>	<u><u>\$ 126,295</u></u>	<u><u>\$ 236,275</u></u>	<u><u>\$ 109,980</u></u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2190 Comprehensive Insurance

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Unassigned	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Intergovernmental sources	14,358	14,358	14,359	1
Taxes	516,960	516,960	499,189	(17,771)
Other revenue	115,000	120,680	203,105	82,425
Total revenues	<u>671,318</u>	<u>676,998</u>	<u>716,653</u>	<u>39,655</u>
EXPENDITURES				
General government	563,105	568,785	414,839	153,946
Total expenditures	<u>563,105</u>	<u>568,785</u>	<u>414,839</u>	<u>153,946</u>
Excess (deficiency) of revenues over expenditures	<u>108,213</u>	<u>108,213</u>	<u>301,814</u>	<u>193,601</u>
Net change in fund balances	<u>108,213</u>	<u>108,213</u>	<u>301,814</u>	<u>193,601</u>
Fund balances - beginning	<u>38,686</u>	<u>38,686</u>	<u>38,686</u>	<u>-</u>
Fund balances - ending	<u>\$ 146,899</u>	<u>\$ 146,899</u>	<u>\$ 340,500</u>	<u>\$ 193,601</u>

2200 Mosquito Control

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 9,572	\$ 9,572	\$ 9,572	\$ -
Taxes	344,640	357,140	357,637	497
Other revenue	-	-	845	845
Total revenues	<u>354,212</u>	<u>366,712</u>	<u>368,054</u>	<u>1,342</u>
EXPENDITURES				
General government	15,000	15,000	6,500	8,500
Public health	340,452	352,952	335,324	17,628
Total expenditures	<u>355,452</u>	<u>367,952</u>	<u>341,824</u>	<u>26,128</u>
Excess (deficiency) of revenues over expenditures	<u>(1,240)</u>	<u>(1,240)</u>	<u>26,230</u>	<u>27,470</u>
Transfers in	<u>8,334</u>	<u>8,334</u>	<u>8,334</u>	<u>-</u>
Total other financing sources (uses)	<u>8,334</u>	<u>8,334</u>	<u>8,334</u>	<u>-</u>
Net change in fund balances	<u>7,094</u>	<u>7,094</u>	<u>34,564</u>	<u>27,470</u>
Fund balances - beginning	<u>89,140</u>	<u>89,140</u>	<u>89,140</u>	<u>-</u>
Fund balances - ending	<u>\$ 96,234</u>	<u>\$ 96,234</u>	<u>\$ 123,704</u>	<u>\$ 27,470</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2210 Parks

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ 400	\$ 400	\$ 697	\$ 297
Other revenue	-	-	3,123	3,123
Total revenues	<u>400</u>	<u>400</u>	<u>3,820</u>	<u>3,420</u>
EXPENDITURES				
Culture and recreation	6,662	6,662	1,273	5,389
Total expenditures	<u>6,662</u>	<u>6,662</u>	<u>1,273</u>	<u>5,389</u>
Excess (deficiency) of revenues over expenditures	(6,262)	(6,262)	2,547	8,809
Net change in fund balances	<u>(6,262)</u>	<u>(6,262)</u>	<u>2,547</u>	<u>8,809</u>
Fund balances - beginning	<u>24,045</u>	<u>24,045</u>	<u>24,045</u>	<u>-</u>
Fund balances - ending	<u>\$ 17,783</u>	<u>\$ 17,783</u>	<u>\$ 26,592</u>	<u>\$ 8,809</u>

2220 Library

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 17,849	\$ 17,849	\$ 17,849	\$ -
Taxes	247,783	247,783	246,599	(1,184)
Total revenues	<u>265,632</u>	<u>265,632</u>	<u>264,448</u>	<u>(1,184)</u>
EXPENDITURES				
Culture and recreation	275,211	276,568	273,547	3,021
Total expenditures	<u>275,211</u>	<u>276,568</u>	<u>273,547</u>	<u>3,021</u>
Excess (deficiency) of revenues over expenditures	(9,579)	(10,936)	(9,099)	1,837
Transfers in	11,112	11,112	11,112	-
Total other financing sources (uses)	<u>11,112</u>	<u>11,112</u>	<u>11,112</u>	<u>-</u>
Net change in fund balances	<u>1,533</u>	<u>176</u>	<u>2,013</u>	<u>1,837</u>
Fund balances - beginning	<u>20,437</u>	<u>20,437</u>	<u>20,437</u>	<u>-</u>
Fund balances - ending	<u>\$ 21,970</u>	<u>\$ 20,613</u>	<u>\$ 22,450</u>	<u>\$ 1,837</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2230 Emergency Medical Services

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 3,350	\$ 3,350	\$ 3,350	\$ -
Taxes	120,624	120,624	123,328	2,704
Investment income	800	800	800	-
Other revenue	2,000	2,000	1,189	(811)
Total revenues	<u>126,774</u>	<u>126,774</u>	<u>128,667</u>	<u>1,893</u>
EXPENDITURES				
Public safety	162,400	162,260	148,021	14,239
Public health	190	330	328	2
Total expenditures	<u>162,590</u>	<u>162,590</u>	<u>148,349</u>	<u>14,241</u>
Excess (deficiency) of revenues over expenditures	<u>(35,816)</u>	<u>(35,816)</u>	<u>(19,682)</u>	<u>16,134</u>
Transfers in	<u>4,167</u>	<u>4,167</u>	<u>4,167</u>	<u>-</u>
Total other financing sources (uses)	<u>4,167</u>	<u>4,167</u>	<u>4,167</u>	<u>-</u>
Net change in fund balances	<u>(31,649)</u>	<u>(31,649)</u>	<u>(15,515)</u>	<u>16,134</u>
Fund balances - beginning	<u>47,889</u>	<u>47,889</u>	<u>47,889</u>	<u>-</u>
Fund balances - ending	<u>\$ 16,240</u>	<u>\$ 16,240</u>	<u>\$ 32,374</u>	<u>\$ 16,134</u>

2250 Planning Dept

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 13,770	\$ 13,770	\$ 13,770	\$ -
Charges for goods and services	9,700	9,700	14,282	4,582
Licenses and permits	32,500	32,500	26,850	(5,650)
Taxes	191,697	191,697	189,275	(2,422)
Investment income	2,050	2,050	3,852	1,802
Total revenues	<u>249,717</u>	<u>249,717</u>	<u>248,029</u>	<u>(1,688)</u>
EXPENDITURES				
General government	351,307	351,307	257,197	94,110
Total expenditures	<u>351,307</u>	<u>351,307</u>	<u>257,197</u>	<u>94,110</u>
Excess (deficiency) of revenues over expenditures	<u>(101,590)</u>	<u>(101,590)</u>	<u>(9,168)</u>	<u>92,422</u>
Transfers in	<u>18,890</u>	<u>18,890</u>	<u>18,890</u>	<u>-</u>
Total other financing sources (uses)	<u>18,890</u>	<u>18,890</u>	<u>18,890</u>	<u>-</u>
Net change in fund balances	<u>(82,700)</u>	<u>(82,700)</u>	<u>9,722</u>	<u>92,422</u>
Fund balances - beginning	<u>123,216</u>	<u>123,216</u>	<u>123,216</u>	<u>-</u>
Fund balances - ending	<u>\$ 40,516</u>	<u>\$ 40,516</u>	<u>\$ 132,938</u>	<u>\$ 92,422</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
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For the Year Ended June 30, 2020

2260 Emergency Disaster

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 4,872	\$ 4,872	\$ 2,636	\$ (2,236)
Total revenues	<u>4,872</u>	<u>4,872</u>	<u>2,636</u>	<u>(2,236)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	4,872	4,872	2,636	(2,236)
Transfers out	<u>(4,000)</u>	<u>(4,000)</u>	<u>(2,850)</u>	<u>1,150</u>
Total other financing sources (uses)	<u>(4,000)</u>	<u>(4,000)</u>	<u>(2,850)</u>	<u>1,150</u>
Net change in fund balances	<u>872</u>	<u>872</u>	<u>(214)</u>	<u>(1,086)</u>
Fund balances - beginning	<u>217</u>	<u>217</u>	<u>217</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,089</u>	<u>\$ 1,089</u>	<u>\$ 3</u>	<u>\$ (1,086)</u>

2270 Health Department

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 287,637	\$ 287,637	\$ 328,268	\$ 40,631
Charges for goods and services	306,525	306,525	569,320	262,795
Licenses and permits	113,825	113,825	116,771	2,946
Taxes	523,474	523,474	519,223	(4,251)
Investment income	8,000	8,000	20,736	12,736
Other revenue	12,200	12,200	14,386	2,186
Total revenues	<u>1,251,661</u>	<u>1,251,661</u>	<u>1,568,704</u>	<u>317,043</u>
EXPENDITURES				
Public health	1,638,749	1,649,551	1,397,028	252,523
Total expenditures	<u>1,638,749</u>	<u>1,649,551</u>	<u>1,397,028</u>	<u>252,523</u>
Excess (deficiency) of revenues over expenditures	(387,088)	(397,890)	171,676	569,566
Transfers in	350,287	350,287	242,313	(107,974)
Transfers out	<u>(65,653)</u>	<u>(54,851)</u>	<u>(54,851)</u>	<u>-</u>
Total other financing sources (uses)	<u>284,634</u>	<u>295,436</u>	<u>187,462</u>	<u>(107,974)</u>
Net change in fund balances	<u>(102,454)</u>	<u>(102,454)</u>	<u>359,138</u>	<u>461,592</u>
Fund balances - beginning	<u>307,586</u>	<u>307,586</u>	<u>307,586</u>	<u>-</u>
Fund balances - ending	<u>\$ 205,132</u>	<u>\$ 205,132</u>	<u>\$ 666,724</u>	<u>\$ 461,592</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
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2271 Mental Health

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Unassigned	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Intergovernmental sources	1,914	1,914	1,914	-
Taxes	68,928	68,928	72,559	3,631
Total revenues	<u>71,842</u>	<u>71,842</u>	<u>74,473</u>	<u>2,631</u>
EXPENDITURES				
Public health	85,950	85,950	41,339	44,611
Total expenditures	<u>85,950</u>	<u>85,950</u>	<u>41,339</u>	<u>44,611</u>
Excess (deficiency) of revenues over expenditures	(14,108)	(14,108)	33,134	47,242
Net change in fund balances	<u>(14,108)</u>	<u>(14,108)</u>	<u>33,134</u>	<u>47,242</u>
Fund balances - beginning	<u>22,261</u>	<u>22,261</u>	<u>22,261</u>	<u>-</u>
Fund balances - ending	<u>\$ 8,153</u>	<u>\$ 8,153</u>	<u>\$ 55,395</u>	<u>\$ 47,242</u>

2280 Senior Citizens

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 4,786	\$ 4,786	\$ 4,786	\$ -
Taxes	172,770	172,770	186,730	13,960
Investment income	17,900	17,900	31,383	13,483
Total revenues	<u>195,456</u>	<u>195,456</u>	<u>222,899</u>	<u>27,443</u>
EXPENDITURES				
Social and economic	-	-	(1,217)	1,217
Total expenditures	<u>-</u>	<u>-</u>	<u>(1,217)</u>	<u>1,217</u>
Excess (deficiency) of revenues over expenditures	195,456	195,456	224,116	28,660
Transfers out	(252,849)	(252,849)	(211,831)	41,018
Total other financing sources (uses)	<u>(252,849)</u>	<u>(252,849)</u>	<u>(211,831)</u>	<u>41,018</u>
Net change in fund balances	<u>(57,393)</u>	<u>(57,393)</u>	<u>12,285</u>	<u>69,678</u>
Fund balances - beginning	<u>89,775</u>	<u>89,775</u>	<u>89,775</u>	<u>-</u>
Fund balances - ending	<u>\$ 32,382</u>	<u>\$ 32,382</u>	<u>\$ 102,060</u>	<u>\$ 69,678</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

	2290 County Extension			
	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental sources	\$ 5,983	\$ 5,983	\$ 5,983	\$ -
Taxes	215,400	215,400	224,266	8,866
Investment income	600	600	1,889	1,289
Total revenues	221,983	221,983	232,138	10,155
EXPENDITURES				
Social and economic	228,152	228,152	206,912	21,240
Total expenditures	228,152	228,152	206,912	21,240
Excess (deficiency) of revenues over expenditures	(6,169)	(6,169)	25,226	31,395
Net change in fund balances	(6,169)	(6,169)	25,226	31,395
Fund balances - beginning	61,241	61,241	61,241	-
Fund balances - ending	\$ 55,072	\$ 55,072	\$ 86,467	\$ 31,395

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2302 SRS Permissive Levy

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ -	\$ -	\$ 144	\$ 144
Taxes	182,099	182,099	189,540	7,441
Total revenues	<u>182,099</u>	<u>182,099</u>	<u>189,684</u>	<u>7,585</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	182,099	182,099	189,684	7,585
Transfers out	(182,099)	(182,099)	(182,099)	-
Total other financing sources (uses)	<u>(182,099)</u>	<u>(182,099)</u>	<u>(182,099)</u>	<u>-</u>
Net change in fund balances	-	-	7,585	7,585
Fund balances - beginning	89	89	89	-
Fund balances - ending	<u>\$ 89</u>	<u>\$ 89</u>	<u>\$ 7,674</u>	<u>\$ 7,585</u>

2310 TID - Manchester

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 1,856	\$ 1,856	\$ 1,856	\$ -
Taxes	35,856	35,856	44,295	8,439
Investment income	-	-	601	601
Total revenues	<u>37,712</u>	<u>37,712</u>	<u>46,752</u>	<u>9,040</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	37,712	37,712	46,752	9,040
Net change in fund balances	37,712	37,712	46,752	9,040
Fund balances - beginning	(10,103)	(10,103)	(10,103)	-
Fund balances - ending	<u>\$ 27,609</u>	<u>\$ 27,609</u>	<u>\$ 36,649</u>	<u>\$ 9,040</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2315 TID - MT Milling

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 2,649	\$ 2,649	\$ 2,648	\$ (1)
Taxes	25,649	25,649	25,689	40
Investment income	3,600	3,600	6,987	3,387
Total revenues	<u>31,898</u>	<u>31,898</u>	<u>35,324</u>	<u>3,426</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	31,898	31,898	35,324	3,426
Net change in fund balances	<u>31,898</u>	<u>31,898</u>	<u>35,324</u>	<u>3,426</u>
Fund balances - beginning	<u>236,454</u>	<u>236,454</u>	<u>236,454</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 268,352</u></u>	<u><u>\$ 268,352</u></u>	<u><u>\$ 271,778</u></u>	<u><u>\$ 3,426</u></u>

2320 - Senior Transportation

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 3,590	\$ 29,411	\$ 29,411	\$ -
Taxes	129,240	129,240	138,128	8,888
Investment income	1,350	1,350	2,785	1,435
Other revenue	12,000	12,000	9,598	(2,402)
Total revenues	<u>146,180</u>	<u>172,001</u>	<u>179,922</u>	<u>7,921</u>
EXPENDITURES				
Public health	500	500	233	267
Social and economic	193,575	219,396	164,493	54,903
Total expenditures	<u>194,075</u>	<u>219,896</u>	<u>164,726</u>	<u>55,170</u>
Excess (deficiency) of revenues over expenditures	(47,895)	(47,895)	15,196	63,091
Transfers in	11,112	11,112	11,112	-
Total other financing sources (uses)	<u>11,112</u>	<u>11,112</u>	<u>11,112</u>	<u>-</u>
Net change in fund balances	<u>(36,783)</u>	<u>(36,783)</u>	<u>26,308</u>	<u>63,091</u>
Fund balances - beginning	<u>90,050</u>	<u>90,050</u>	<u>90,050</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 53,267</u></u>	<u><u>\$ 53,267</u></u>	<u><u>\$ 116,358</u></u>	<u><u>\$ 63,091</u></u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2342 Fire Council

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and permits	\$ 4,500	\$ 4,500	\$ 9,125	\$ 4,625
Investment income	180	180	342	162
Total revenues	<u>4,680</u>	<u>4,680</u>	<u>9,467</u>	<u>4,787</u>
EXPENDITURES				
Public safety	10,242	10,242	7,207	3,035
Total expenditures	<u>10,242</u>	<u>10,242</u>	<u>7,207</u>	<u>3,035</u>
Excess (deficiency) of revenues over expenditures	(5,562)	(5,562)	2,260	7,822
Net change in fund balances	<u>(5,562)</u>	<u>(5,562)</u>	<u>2,260</u>	<u>7,822</u>
Fund balances - beginning	<u>10,562</u>	<u>10,562</u>	<u>10,562</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 12,822</u>	<u>\$ 7,822</u>

2360 Museums

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 7,658	\$ 7,658	\$ 7,658	\$ -
Taxes	275,712	275,712	292,462	16,750
Total revenues	<u>283,370</u>	<u>283,370</u>	<u>300,120</u>	<u>16,750</u>
EXPENDITURES				
Culture and recreation	307,670	307,670	306,061	1,609
Total expenditures	<u>307,670</u>	<u>307,670</u>	<u>306,061</u>	<u>1,609</u>
Excess (deficiency) of revenues over expenditures	(24,300)	(24,300)	(5,941)	18,359
Net change in fund balances	<u>(24,300)</u>	<u>(24,300)</u>	<u>(5,941)</u>	<u>18,359</u>
Fund balances - beginning	<u>44,567</u>	<u>44,567</u>	<u>44,567</u>	<u>-</u>
Fund balances - ending	<u>\$ 20,267</u>	<u>\$ 20,267</u>	<u>\$ 38,626</u>	<u>\$ 18,359</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
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2372 Workmens Comp/Health Ins.

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
General government	\$ -	\$ -	\$ (261)	\$ 261
Total expenditures	-	-	(261)	261
Excess (deficiency) of revenues over expenditures	-	-	261	261
Net change in fund balances	-	-	261	261
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ 261	\$ 261

2373 Permissive Levy

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 1,692,024	\$ 1,692,024	\$ 1,761,506	\$ 69,482
Investment income	3,060	3,060	5,005	1,945
Total revenues	1,695,084	1,695,084	1,766,511	71,427
EXPENDITURES				
General government	-	-	(4,303)	4,303
Total expenditures	-	-	(4,303)	4,303
Excess (deficiency) of revenues over expenditures	1,695,084	1,695,084	1,770,814	75,730
Transfers out	(1,689,024)	(1,689,024)	(1,689,024)	-
Total other financing sources (uses)	(1,689,024)	(1,689,024)	(1,689,024)	-
Net change in fund balances	6,060	6,060	81,790	75,730
Fund balances - beginning	20,979	20,979	20,979	-
Fund balances - ending	\$ 27,039	\$ 27,039	\$ 102,769	\$ 75,730

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
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2389 Windy

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ 13	\$ 13	\$ 9	\$ (4)
Total revenues	13	13	9	(4)
EXPENDITURES				
General government	468	468	169	299
Total expenditures	468	468	169	299
Excess (deficiency) of revenues over expenditures	(455)	(455)	(160)	295
Net change in fund balances	(455)	(455)	(160)	295
Fund balances - beginning	455	455	455	-
Fund balances - ending	\$ -	\$ -	\$ 295	\$ 295

2390 Drug Forfeitures

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 8,000	\$ 8,000	\$ 24,135	\$ 16,135
Total revenues	8,000	8,000	24,135	16,135
EXPENDITURES				
Public safety	10,000	9,804	3,050	6,754
Capital Outlay	15,000	15,196	15,196	-
Total expenditures	25,000	25,000	18,246	6,754
Excess (deficiency) of revenues over expenditures	(17,000)	(17,000)	5,889	22,889
Net change in fund balances	(17,000)	(17,000)	5,889	22,889
Fund balances - beginning	37,658	37,658	37,658	-
Fund balances - ending	\$ 20,658	\$ 20,658	\$ 43,547	\$ 22,889

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
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2391 Federal Equitable Share

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ 40	\$ 40	\$ 94	\$ 54
Total revenues	40	40	94	54
EXPENDITURES				
Public safety	3,388	3,388	-	3,388
Total expenditures	3,388	3,388	-	3,388
Excess (deficiency) of revenues over expenditures	(3,348)	(3,348)	94	3,442
Net change in fund balances	(3,348)	(3,348)	94	3,442
Fund balances - beginning	3,404	3,404	3,404	-
Fund balances - ending	\$ 56	\$ 56	\$ 3,498	\$ 3,442

2392 C.D.B.G. - Revolving

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	\$ 205,117	\$ 205,117	\$ 205,117	\$ -
Fund balances - ending	\$ 205,117	\$ 205,117	\$ 205,117	\$ -

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
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2393 Records Preservation

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for goods and services	\$ 74,250	\$ 74,250	\$ 98,048	\$ 23,798
Total revenues	74,250	74,250	98,048	23,798
EXPENDITURES				
General government	56,501	56,501	1,384	55,117
Total expenditures	56,501	56,501	1,384	55,117
Excess (deficiency) of revenues over expenditures	17,749	17,749	96,664	78,915
Net change in fund balances	17,749	17,749	96,664	78,915
Fund balances - beginning	98,471	98,471	98,471	-
Fund balances - ending	\$ 116,220	\$ 116,220	\$ 195,135	\$ 78,915

2395 Sheriff Co Work Program

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Public safety	\$ 1,458	\$ 1,458	\$ -	\$ 1,458
Total expenditures	1,458	1,458	-	1,458
Excess (deficiency) of revenues over expenditures	(1,458)	(1,458)	-	1,458
Net change in fund balances	(1,458)	(1,458)	-	1,458
Fund balances - beginning	1,458	1,458	1,458	-
Fund balances - ending	\$ -	\$ -	\$ 1,458	\$ 1,458

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
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2398 Public Safety/24/7 Program				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for goods and services	\$ -	\$ -	\$ 17	\$ 17
Total revenues	-	-	17	17
EXPENDITURES				
Public safety	30,000	154	154	-
Capital Outlay	-	44,846	43,433	1,413
Total expenditures	30,000	45,000	43,587	1,413
Excess (deficiency) of revenues over expenditures	(30,000)	(45,000)	(43,570)	1,430
Net change in fund balances	(30,000)	(45,000)	(43,570)	1,430
Fund balances - beginning	93,311	93,311	93,311	-
Fund balances - ending	\$ 63,311	\$ 48,311	\$ 49,741	\$ 1,430

2406 #6 Light Mint. District				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 2	\$ 2
Investment income	-	-	3	3
Other revenue	545	545	545	-
Total revenues	545	545	550	5
EXPENDITURES				
Public works	570	575	570	5
Total expenditures	570	575	570	5
Excess (deficiency) of revenues over expenditures	(25)	(30)	(20)	10
Net change in fund balances	(25)	(30)	(20)	10
Fund balances - beginning	71	71	71	-
Fund balances - ending	\$ 46	\$ 41	\$ 51	\$ 10

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
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2413 #13 Light Mint. District

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 3	\$ 3
Other revenue	417	417	416	(1)
Total revenues	<u>417</u>	<u>417</u>	<u>419</u>	<u>2</u>
EXPENDITURES				
Public works	430	435	433	2
Total expenditures	<u>430</u>	<u>435</u>	<u>433</u>	<u>2</u>
Excess (deficiency) of revenues over expenditures	(13)	(18)	(14)	4
Net change in fund balances	<u>(13)</u>	<u>(18)</u>	<u>(14)</u>	<u>4</u>
Fund balances - beginning	<u>55</u>	<u>55</u>	<u>55</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 42</u></u>	<u><u>\$ 37</u></u>	<u><u>\$ 41</u></u>	<u><u>\$ 4</u></u>

2417 #17 Light Mint. District

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 16	\$ 16
Investment income	-	-	37	37
Other revenue	5,136	5,136	5,247	111
Total revenues	<u>5,136</u>	<u>5,136</u>	<u>5,300</u>	<u>164</u>
EXPENDITURES				
Public works	5,325	5,355	5,334	21
Total expenditures	<u>5,325</u>	<u>5,355</u>	<u>5,334</u>	<u>21</u>
Excess (deficiency) of revenues over expenditures	(189)	(219)	(34)	185
Net change in fund balances	<u>(189)</u>	<u>(219)</u>	<u>(34)</u>	<u>185</u>
Fund balances - beginning	<u>675</u>	<u>675</u>	<u>675</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 486</u></u>	<u><u>\$ 456</u></u>	<u><u>\$ 641</u></u>	<u><u>\$ 185</u></u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2421 #21 Light Mint. District

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 35	\$ 35
Investment income	-	-	8	8
Other revenue	613	613	771	158
Total revenues	<u>613</u>	<u>613</u>	<u>814</u>	<u>201</u>
EXPENDITURES				
Public works	570	575	570	5
Total expenditures	<u>570</u>	<u>575</u>	<u>570</u>	<u>5</u>
Excess (deficiency) of revenues over expenditures	43	38	244	206
Net change in fund balances	<u>43</u>	<u>38</u>	<u>244</u>	<u>206</u>
Fund balances - beginning	<u>13</u>	<u>13</u>	<u>13</u>	<u>-</u>
Fund balances - ending	<u>\$ 56</u>	<u>\$ 51</u>	<u>\$ 257</u>	<u>\$ 206</u>

2423 #23 Light Mint. District

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 80	\$ 80
Investment income	-	-	124	124
Other revenue	19,126	19,126	18,981	(145)
Total revenues	<u>19,126</u>	<u>19,126</u>	<u>19,185</u>	<u>59</u>
EXPENDITURES				
Public works	20,092	20,342	20,184	158
Total expenditures	<u>20,092</u>	<u>20,342</u>	<u>20,184</u>	<u>158</u>
Excess (deficiency) of revenues over expenditures	(966)	(1,216)	(999)	217
Net change in fund balances	<u>(966)</u>	<u>(1,216)</u>	<u>(999)</u>	<u>217</u>
Fund balances - beginning	<u>2,914</u>	<u>2,914</u>	<u>2,914</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,948</u>	<u>\$ 1,698</u>	<u>\$ 1,915</u>	<u>\$ 217</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2525 Gibson Flats - O & M

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 8	\$ 8
Investment income	-	-	2,120	2,120
Other revenue	5,740	5,740	6,123	383
Total revenues	<u>5,740</u>	<u>5,740</u>	<u>8,251</u>	<u>2,511</u>
EXPENDITURES				
Public works	60,000	60,000	-	60,000
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Excess (deficiency) of revenues over expenditures	<u>(54,260)</u>	<u>(54,260)</u>	<u>8,251</u>	<u>62,511</u>
Net change in fund balances	<u>(54,260)</u>	<u>(54,260)</u>	<u>8,251</u>	<u>62,511</u>
Fund balances - beginning	<u>73,381</u>	<u>73,381</u>	<u>73,381</u>	<u>-</u>
Fund balances - ending	<u>\$ 19,121</u>	<u>\$ 19,121</u>	<u>\$ 81,632</u>	<u>\$ 62,511</u>

2526 Park Garden O & M

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 572	\$ 572
Total revenues	<u>-</u>	<u>-</u>	<u>572</u>	<u>572</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>572</u>	<u>572</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>572</u>	<u>572</u>
Fund balances - beginning	<u>20,789</u>	<u>20,789</u>	<u>20,789</u>	<u>-</u>
Fund balances - ending	<u>\$ 20,789</u>	<u>\$ 20,789</u>	<u>\$ 21,361</u>	<u>\$ 572</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2527 Gannon/Flood Road O&M

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 509	\$ 509
Total revenues	-	-	509	509
EXPENDITURES				
Total expenditures	- 0	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	509	509
Net change in fund balances	-	-	509	509
Fund balances - beginning	18,498	18,498	18,498	-
Fund balances - ending	\$ 18,498	\$ 18,498	\$ 19,007	\$ 509

2528 Whitetail Lane O&M

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 52	\$ 52
Other revenue	-	-	125	125
Total revenues	-	-	177	177
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	177	177
Net change in fund balances	-	-	177	177
Fund balances - beginning	1,788	1,788	1,788	-
Fund balances - ending	\$ 1,788	\$ 1,788	\$ 1,965	\$ 177

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2800 Alcohol Rehabilitation

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 143,951	\$ 152,155	\$ 152,155	\$ -
Total revenues	<u>143,951</u>	<u>152,155</u>	<u>152,155</u>	<u>-</u>
EXPENDITURES				
Public health	143,951	152,155	152,155	-
Total expenditures	<u>143,951</u>	<u>152,155</u>	<u>152,155</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

2810 Alcohol Traffic Safety

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 24,000	\$ 24,000	\$ 21,445	\$ (2,555)
Other revenue	3,250	3,250	8,141	4,891
Total revenues	<u>27,250</u>	<u>27,250</u>	<u>29,586</u>	<u>2,336</u>
EXPENDITURES				
Public safety	40,000	40,000	23,027	16,973
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>23,027</u>	<u>16,973</u>
Excess (deficiency) of revenues over expenditures	(12,750)	(12,750)	6,559	19,309
Net change in fund balances	<u>(12,750)</u>	<u>(12,750)</u>	<u>6,559</u>	<u>19,309</u>
Fund balances - beginning	<u>26,431</u>	<u>26,431</u>	<u>26,431</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 13,681</u></u>	<u><u>\$ 13,681</u></u>	<u><u>\$ 32,990</u></u>	<u><u>\$ 19,309</u></u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2820 Gasoline Tax

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 195,846	\$ 195,846	\$ 195,845	\$ (1)
Total revenues	195,846	195,846	195,845	(1)
EXPENDITURES				
Public works	195,846	195,846	90,840	105,006
Total expenditures	195,846	195,846	90,840	105,006
Excess (deficiency) of revenues over expenditures	-	-	105,005	105,005
Net change in fund balances	-	-	105,005	105,005
Fund balances - beginning	12,686	12,686	12,686	-
Fund balances - ending	\$ 12,686	\$ 12,686	\$ 117,691	\$ 105,005

2821 VI Restricted Gas Tax

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 157,792	\$ 157,792	\$ 223,672	\$ 65,880
Total revenues	157,792	157,792	223,672	65,880
EXPENDITURES				
Public works	157,791	157,791	157,791	-
Total expenditures	157,791	157,791	157,791	-
Excess (deficiency) of revenues over expenditures	1	1	65,881	65,880
Net change in fund balances	1	1	65,881	65,880
Fund balances - beginning	(1)	(1)	(1)	-
Fund balances - ending	\$ -	\$ -	\$ 65,880	\$ 65,880

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2830 Motor Vehicle Disposal

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Other revenue	\$ 50,125	\$ 50,125	\$ 132,476	\$ 82,351
Total revenues	50,125	50,125	132,476	82,351
EXPENDITURES				
Public works	50,125	50,125	39,573	10,552
Total expenditures	50,125	50,125	39,573	10,552
Excess (deficiency) of revenues over expenditures	-	-	92,903	92,903
Transfers in	3,334	3,334	3,334	-
Total other financing sources (uses)	3,334	3,334	3,334	-
Net change in fund balances	3,334	3,334	96,237	92,903
Fund balances - beginning	5,586	5,586	5,586	-
Fund balances - ending	\$ 8,920	\$ 8,920	\$ 101,823	\$ 92,903

2835 Road Dept Clean-Up

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for goods and services	\$ -	\$ -	\$ 2,067	\$ 2,067
Total revenues	-	-	2,067	2,067
EXPENDITURES				
Public works	14,500	14,500	7,688	6,812
Total expenditures	14,500	14,500	7,688	6,812
Excess (deficiency) of revenues over expenditures	(14,500)	(14,500)	(5,621)	8,879
Net change in fund balances	(14,500)	(14,500)	(5,621)	8,879
Fund balances - beginning	94,314	94,314	94,314	-
Fund balances - ending	\$ 79,814	\$ 79,814	\$ 88,693	\$ 8,879

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2841 Weed Trust Fund				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 69,090	\$ 69,090	\$ 58,896	\$ (10,194)
Total revenues	69,090	69,090	58,896	(10,194)
EXPENDITURES				
Public works	69,090	69,090	58,610	10,480
Total expenditures	69,090	69,090	58,610	10,480
Excess (deficiency) of revenues over expenditures	-	-	286	286
Net change in fund balances	-	-	286	286
Fund balances - beginning	25,830	25,830	25,830	-
Fund balances - ending	\$ 25,830	\$ 25,830	\$ 26,116	\$ 286

2842 Sun River Valley Ditch				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	\$ 692	\$ 692	\$ 692	\$ -
Fund balances - ending	\$ 692	\$ 692	\$ 692	\$ -

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2855 Health Dept. State Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 31,625	\$ 84,125	\$ 84,125	\$ -
Charges for goods and services	500	500	466	(34)
Total revenues	<u>32,125</u>	<u>84,625</u>	<u>84,591</u>	<u>(34)</u>
EXPENDITURES				
General government	126	96	110	(14)
Public health	35,967	88,497	63,005	25,492
Total expenditures	<u>36,093</u>	<u>88,593</u>	<u>63,115</u>	<u>25,478</u>
Excess (deficiency) of revenues over expenditures	<u>(3,968)</u>	<u>(3,968)</u>	<u>21,476</u>	<u>25,444</u>
Net change in fund balances	<u>(3,968)</u>	<u>(3,968)</u>	<u>21,476</u>	<u>25,444</u>
Fund balances - beginning	<u>19,581</u>	<u>19,581</u>	<u>19,581</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 15,613</u></u>	<u><u>\$ 15,613</u></u>	<u><u>\$ 41,057</u></u>	<u><u>\$ 25,444</u></u>

2859 County Land Information

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for goods and services	\$ 17,000	\$ 17,000	\$ 21,687	\$ 4,687
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>21,687</u>	<u>4,687</u>
EXPENDITURES				
General government	19,000	12,500	6,065	6,435
Capital Outlay	-	6,500	6,052	448
Total expenditures	<u>19,000</u>	<u>19,000</u>	<u>12,117</u>	<u>6,883</u>
Excess (deficiency) of revenues over expenditures	<u>(2,000)</u>	<u>(2,000)</u>	<u>9,570</u>	<u>11,570</u>
Net change in fund balances	<u>(2,000)</u>	<u>(2,000)</u>	<u>9,570</u>	<u>11,570</u>
Fund balances - beginning	<u>9,756</u>	<u>9,756</u>	<u>9,756</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 7,756</u></u>	<u><u>\$ 7,756</u></u>	<u><u>\$ 19,326</u></u>	<u><u>\$ 11,570</u></u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2863 Community Decay

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 1	\$ 1
Total revenues	-	-	1	1
EXPENDITURES				
Public health	-	-	(24)	24
Total expenditures	-	-	(24)	24
Excess (deficiency) of revenues over expenditures	-	-	25	25
Transfers out	(59,497)	(59,497)	(59,497)	-
Total other financing sources (uses)	(59,497)	(59,497)	(59,497)	-
Net change in fund balances	(59,497)	(59,497)	(59,472)	25
Fund balances - beginning	59,474	59,474	59,474	-
Fund balances - ending	\$ (23)	\$ (23)	\$ 2	\$ 25

2864 Tobacco

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	\$ 227	\$ 227	\$ 227	\$ -
Fund balances - ending	\$ 227	\$ 227	\$ 227	\$ -

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2870 Juv Det Center

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 9,300	\$ 9,300	\$ 250,624	\$ 241,324
Charges for goods and services	2,018,048	2,031,855	1,948,969	(82,886)
Other revenue	3,000	3,000	1,559	(1,441)
Total revenues	<u>2,030,348</u>	<u>2,044,155</u>	<u>2,201,152</u>	<u>156,997</u>
EXPENDITURES				
Public safety	1,939,908	1,939,908	1,926,638	13,270
Capital Outlay	-	13,807	13,807	-
Total expenditures	<u>1,939,908</u>	<u>1,953,715</u>	<u>1,940,445</u>	<u>13,270</u>
Excess (deficiency) of revenues over expenditures	<u>90,440</u>	<u>90,440</u>	<u>260,707</u>	<u>170,267</u>
Transfers in	122,232	122,232	122,232	-
Transfers out	(216,847)	(216,847)	(216,847)	-
Total other financing sources (uses)	<u>(94,615)</u>	<u>(94,615)</u>	<u>(94,615)</u>	<u>-</u>
Net change in fund balances	<u>(4,175)</u>	<u>(4,175)</u>	<u>166,092</u>	<u>170,267</u>
Fund balances - beginning	<u>627,794</u>	<u>627,794</u>	<u>627,794</u>	<u>-</u>
Fund balances - ending	<u>\$ 623,619</u>	<u>\$ 623,619</u>	<u>\$ 793,886</u>	<u>\$ 170,267</u>

2893 Medical Alert - Aging Ser

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>\$ 26,990</u>	<u>\$ 26,990</u>	<u>\$ 26,990</u>	<u>\$ -</u>
Fund balances - ending	<u>\$ 26,990</u>	<u>\$ 26,990</u>	<u>\$ 26,990</u>	<u>\$ -</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2902 Forest Reserve Title III

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ -	\$ -	\$ 16,683	\$ 16,683
Total revenues	-	-	16,683	16,683
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	16,683	16,683
Net change in fund balances	-	-	16,683	16,683
Fund balances - beginning	129,020	129,020	129,020	-
Fund balances - ending	\$ 129,020	\$ 129,020	\$ 145,703	\$ 16,683

2906 County Attorney Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 58,790	\$ 58,790	\$ 60,716	\$ 1,926
Total revenues	58,790	58,790	60,716	1,926
EXPENDITURES				
General government	45,222	45,222	39,573	5,649
Total expenditures	45,222	45,222	39,573	5,649
Excess (deficiency) of revenues over expenditures	13,568	13,568	21,143	7,575
Transfers out	(20,000)	(20,000)	(20,000)	-
Total other financing sources (uses)	(20,000)	(20,000)	(20,000)	-
Net change in fund balances	(6,432)	(6,432)	1,143	7,575
Fund balances - beginning	34,862	34,862	34,862	-
Fund balances - ending	\$ 28,430	\$ 28,430	\$ 36,005	\$ 7,575

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
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2914 Crime Control-Juvenile

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 131,876	\$ 131,876	\$ -	\$ (131,876)
Total revenues	131,876	131,876	-	(131,876)
EXPENDITURES				
Public safety	131,876	131,876	-	131,876
Total expenditures	131,876	131,876	-	131,876
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	16,399	16,399	16,399	-
Fund balances - ending	\$ 16,399	\$ 16,399	\$ 16,399	\$ -

2917 Victim Witness Program

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 17,000	\$ 23,000	\$ 23,154	\$ 154
Total revenues	17,000	23,000	23,154	154
EXPENDITURES				
Public safety	21,976	27,976	21,043	6,933
Total expenditures	21,976	27,976	21,043	6,933
Excess (deficiency) of revenues over expenditures	(4,976)	(4,976)	2,111	7,087
Net change in fund balances	(4,976)	(4,976)	2,111	7,087
Fund balances - beginning	4,977	4,977	4,977	-
Fund balances - ending	\$ 1	\$ 1	\$ 7,088	\$ 7,087

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2918 Public Safety Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 30,525	\$ 30,525	\$ 22,208	\$ (8,317)
Total revenues	<u>30,525</u>	<u>30,525</u>	<u>22,208</u>	<u>(8,317)</u>
EXPENDITURES				
Public safety	23,078	23,078	18,700	4,378
Capital Outlay	11,975	11,975	11,975	-
Total expenditures	<u>35,053</u>	<u>35,053</u>	<u>30,675</u>	<u>4,378</u>
Excess (deficiency) of revenues over expenditures	(4,528)	(4,528)	(8,467)	(3,939)
Transfers in	11,532	11,532	7,025	(4,507)
Total other financing sources (uses)	<u>11,532</u>	<u>11,532</u>	<u>7,025</u>	<u>(4,507)</u>
Net change in fund balances	<u>7,004</u>	<u>7,004</u>	<u>(1,442)</u>	<u>(8,446)</u>
Fund balances - beginning	<u>2,311</u>	<u>2,311</u>	<u>2,311</u>	<u>-</u>
Fund balances - ending	<u>\$ 9,315</u>	<u>\$ 9,315</u>	<u>\$ 869</u>	<u>\$ (8,446)</u>

2926 Commodity Food Dist

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 19,656	\$ 19,656	\$ 20,232	\$ 576
Total revenues	<u>19,656</u>	<u>19,656</u>	<u>20,232</u>	<u>576</u>
EXPENDITURES				
Public health	15,613	15,613	12,541	3,072
Social and economic	3,349	3,349	534	2,815
Total expenditures	<u>18,962</u>	<u>18,962</u>	<u>13,075</u>	<u>5,887</u>
Excess (deficiency) of revenues over expenditures	694	694	7,157	6,463
Net change in fund balances	<u>694</u>	<u>694</u>	<u>7,157</u>	<u>6,463</u>
Fund balances - beginning	<u>41,982</u>	<u>41,982</u>	<u>41,982</u>	<u>-</u>
Fund balances - ending	<u>\$ 42,676</u>	<u>\$ 42,676</u>	<u>\$ 49,139</u>	<u>\$ 6,463</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2929 Homeland Security Grants				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 143,009	\$ 143,009	\$ 82,893	\$ (60,116)
Total revenues	<u>143,009</u>	<u>143,009</u>	<u>82,893</u>	<u>(60,116)</u>
EXPENDITURES				
Public safety	210,430	194,712	167,999	26,713
Public safety	44,344	44,344	-	44,344
Capital Outlay	17,168	32,886	27,885	5,001
Total capital outlay	<u>61,512</u>	<u>77,230</u>	<u>27,885</u>	<u>49,345</u>
Total expenditures	<u>271,942</u>	<u>271,942</u>	<u>195,884</u>	<u>76,058</u>
Excess (deficiency) of revenues over expenditures	<u>(128,933)</u>	<u>(128,933)</u>	<u>(112,991)</u>	<u>15,942</u>
Transfers in	<u>116,765</u>	<u>116,765</u>	<u>100,824</u>	<u>(15,941)</u>
Total other financing sources (uses)	<u>116,765</u>	<u>116,765</u>	<u>100,824</u>	<u>(15,941)</u>
Net change in fund balances	<u>(12,168)</u>	<u>(12,168)</u>	<u>(12,167)</u>	<u>1</u>
Fund balances - beginning	<u>12,215</u>	<u>12,215</u>	<u>12,215</u>	<u>-</u>
Fund balances - ending	<u>\$ 47</u>	<u>\$ 47</u>	<u>\$ 48</u>	<u>\$ 1</u>

2940 CDBG Sponsored Grants				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 450,001	\$ 542,728	\$ 92,233	\$ (450,495)
Total revenues	<u>450,001</u>	<u>542,728</u>	<u>92,233</u>	<u>(450,495)</u>
EXPENDITURES				
Public works	450,000	450,000	-	450,000
Housing & Community Development	1	92,728	92,233	495
Total expenditures	<u>450,001</u>	<u>542,728</u>	<u>92,233</u>	<u>450,495</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2960 Community Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 48,994	\$ 48,994	\$ 31,912	\$ (17,082)
Other revenue	500	500	1,395	895
Total revenues	<u>49,494</u>	<u>49,494</u>	<u>33,307</u>	<u>(16,187)</u>
EXPENDITURES				
Public health	50,050	50,050	32,037	18,013
Total expenditures	<u>50,050</u>	<u>50,050</u>	<u>32,037</u>	<u>18,013</u>
Excess (deficiency) of revenues over expenditures	(556)	(556)	1,270	1,826
Net change in fund balances	<u>(556)</u>	<u>(556)</u>	<u>1,270</u>	<u>1,826</u>
Fund balances - beginning	<u>1,116</u>	<u>1,116</u>	<u>1,116</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 560</u></u>	<u><u>\$ 560</u></u>	<u><u>\$ 2,386</u></u>	<u><u>\$ 1,826</u></u>

2963 Public Health Emergency Prepared

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Unassigned	\$ -	\$ 40,000	\$ -	\$ (40,000)
Intergovernmental sources	118,387	228,527	173,457	(55,070)
Total revenues	<u>118,387</u>	<u>268,527</u>	<u>173,457</u>	<u>(95,070)</u>
EXPENDITURES				
General government	-	300	-	300
Public health	181,196	316,036	217,981	98,055
Capital Outlay	-	15,000	10,176	4,824
Total expenditures	<u>181,196</u>	<u>331,336</u>	<u>228,157</u>	<u>103,179</u>
Excess (deficiency) of revenues over expenditures	(62,809)	(62,809)	(54,700)	8,109
Net change in fund balances	<u>(62,809)</u>	<u>(62,809)</u>	<u>(54,700)</u>	<u>8,109</u>
Fund balances - beginning	<u>92,236</u>	<u>92,236</u>	<u>92,236</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 29,427</u></u>	<u><u>\$ 29,427</u></u>	<u><u>\$ 37,536</u></u>	<u><u>\$ 8,109</u></u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2966 Cancer

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 250,268	\$ 205,268	\$ 192,423	\$ (12,845)
Total revenues	<u>250,268</u>	<u>205,268</u>	<u>192,423</u>	<u>(12,845)</u>
EXPENDITURES				
General government	8,273	8,273	4,526	3,747
Public health	337,697	292,697	188,207	104,490
Total expenditures	<u>345,970</u>	<u>300,970</u>	<u>192,733</u>	<u>108,237</u>
Excess (deficiency) of revenues over expenditures	(95,702)	(95,702)	(310)	95,392
Net change in fund balances	<u>(95,702)</u>	<u>(95,702)</u>	<u>(310)</u>	<u>95,392</u>
Fund balances - beginning	<u>152,755</u>	<u>152,755</u>	<u>152,755</u>	<u>-</u>
Fund balances - ending	<u>\$ 57,053</u>	<u>\$ 57,053</u>	<u>\$ 152,445</u>	<u>\$ 95,392</u>

2967 Air Quality Control

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 13,455	\$ 13,455	\$ 13,455	\$ -
Total revenues	<u>13,455</u>	<u>13,455</u>	<u>13,455</u>	<u>-</u>
EXPENDITURES				
General government	3,352	11	12	(1)
Environmental management	10,103	13,444	12,481	963
Total expenditures	<u>13,455</u>	<u>13,455</u>	<u>12,493</u>	<u>962</u>
Excess (deficiency) of revenues over expenditures	-	-	962	962
Net change in fund balances	<u>-</u>	<u>-</u>	<u>962</u>	<u>962</u>
Fund balances - beginning	<u>8,630</u>	<u>8,630</u>	<u>8,630</u>	<u>-</u>
Fund balances - ending	<u>\$ 8,630</u>	<u>\$ 8,630</u>	<u>\$ 9,592</u>	<u>\$ 962</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2969 EPA Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 185,761	\$ 185,761	\$ 39,889	\$ (145,872)
Total revenues	<u>185,761</u>	<u>185,761</u>	<u>39,889</u>	<u>(145,872)</u>
EXPENDITURES				
Public health	185,761	185,761	39,888	145,873
Total expenditures	<u>185,761</u>	<u>185,761</u>	<u>39,888</u>	<u>145,873</u>
Excess (deficiency) of revenues over expenditures	-	-	1	1
Net change in fund balances	-	-	1	1
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

2971 W.I.C.

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 349,904	\$ 349,904	\$ 329,632	\$ (20,272)
Total revenues	<u>349,904</u>	<u>349,904</u>	<u>329,632</u>	<u>(20,272)</u>
EXPENDITURES				
Public health	348,920	348,920	326,326	22,594
Total expenditures	<u>348,920</u>	<u>348,920</u>	<u>326,326</u>	<u>22,594</u>
Excess (deficiency) of revenues over expenditures	984	984	3,306	2,322
Net change in fund balances	984	984	3,306	2,322
Fund balances - beginning	10,796	10,796	10,796	-
Fund balances - ending	<u>\$ 11,780</u>	<u>\$ 11,780</u>	<u>\$ 14,102</u>	<u>\$ 2,322</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2973 Home Visiting - Federal Funds

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 531,062	\$ 541,864	\$ 495,532	\$ (46,332)
Charges for goods and services	115,250	115,250	82,969	(32,281)
Other revenue	1,800	1,800	11,065	9,265
Total revenues	<u>648,112</u>	<u>658,914</u>	<u>589,566</u>	<u>(69,348)</u>
EXPENDITURES				
Public health	716,828	716,828	645,772	71,056
Total expenditures	<u>716,828</u>	<u>716,828</u>	<u>645,772</u>	<u>71,056</u>
Excess (deficiency) of revenues over expenditures	<u>(68,716)</u>	<u>(57,914)</u>	<u>(56,206)</u>	<u>1,708</u>
Transfers in	65,653	54,851	54,851	-
Total other financing sources (uses)	<u>65,653</u>	<u>54,851</u>	<u>54,851</u>	<u>-</u>
Net change in fund balances	<u>(3,063)</u>	<u>(3,063)</u>	<u>(1,355)</u>	<u>1,708</u>
Fund balances - beginning	<u>171,084</u>	<u>171,084</u>	<u>171,084</u>	<u>-</u>
Fund balances - ending	<u>\$ 168,021</u>	<u>\$ 168,021</u>	<u>\$ 169,729</u>	<u>\$ 1,708</u>

2975 Hiv Consortia

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 30,000	\$ 32,500	\$ 30,799	\$ (1,701)
Total revenues	<u>30,000</u>	<u>32,500</u>	<u>30,799</u>	<u>(1,701)</u>
EXPENDITURES				
Public health	30,000	32,500	30,799	1,701
Total expenditures	<u>30,000</u>	<u>32,500</u>	<u>30,799</u>	<u>1,701</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2976 Fetal Alcohol Syndrome

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	\$ 9,656	\$ 9,656	\$ 9,656	\$ -
Fund balances - ending	\$ 9,656	\$ 9,656	\$ 9,656	\$ -

2977 Immunization Projects

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 33,113	\$ 33,113	\$ 33,113	\$ -
Total revenues	33,113	33,113	33,113	-
EXPENDITURES				
Public health	33,113	33,113	20,453	12,660
Total expenditures	33,113	33,113	20,453	12,660
Excess (deficiency) of revenues over expenditures	-	-	12,660	12,660
Net change in fund balances	-	-	12,660	12,660
Fund balances - beginning	7,777	7,777	7,777	-
Fund balances - ending	\$ 7,777	\$ 7,777	\$ 20,437	\$ 12,660

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2979 Aids/Hiv Testing

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 50,671	\$ 68,971	\$ 49,066	\$ (19,905)
Total revenues	50,671	68,971	49,066	(19,905)
EXPENDITURES				
General government	3,190	83	82	1
Public health	28,241	61,796	40,419	21,377
Social and economic	12,148	-	-	-
Total expenditures	43,579	61,879	40,501	21,378
Excess (deficiency) of revenues over expenditures	7,092	7,092	8,565	1,473
Net change in fund balances	7,092	7,092	8,565	1,473
Fund balances - beginning	(4,982)	(4,982)	(4,982)	-
Fund balances - ending	\$ 2,110	\$ 2,110	\$ 3,583	\$ 1,473

2980 Direct Services - Aging

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 196,829	\$ 197,764	\$ 197,762	\$ (2)
Other revenue	33,500	33,500	27,580	(5,920)
Total revenues	230,329	231,264	225,342	(5,922)
EXPENDITURES				
Public health	2,805	2,755	2,307	448
Social and economic	268,377	269,362	191,275	78,087
Total expenditures	271,182	272,117	193,582	78,535
Excess (deficiency) of revenues over expenditures	(40,853)	(40,853)	31,760	72,613
Transfers in	15,138	15,138	11,681	(3,457)
Total other financing sources (uses)	15,138	15,138	11,681	(3,457)
Net change in fund balances	(25,715)	(25,715)	43,441	69,156
Fund balances - beginning	224,252	224,252	224,252	-
Fund balances - ending	\$ 198,537	\$ 198,537	\$ 267,693	\$ 69,156

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2981 Contracted Services - Aging				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 154,074	\$ 162,265	\$ 162,265	\$ -
Total revenues	<u>154,074</u>	<u>162,265</u>	<u>162,265</u>	<u>-</u>
EXPENDITURES				
Public health	175,806	179,015	137,905	41,110
Social and economic	90,717	95,699	17,366	78,333
Total expenditures	<u>266,523</u>	<u>274,714</u>	<u>155,271</u>	<u>119,443</u>
Excess (deficiency) of revenues over expenditures	(112,449)	(112,449)	6,994	119,443
Transfers in	17,271	17,271	8,636	(8,635)
Total other financing sources (uses)	<u>17,271</u>	<u>17,271</u>	<u>8,636</u>	<u>(8,635)</u>
Net change in fund balances	(95,178)	(95,178)	15,630	110,808
Fund balances - beginning	147,446	147,446	147,446	-
Fund balances - ending	<u>\$ 52,268</u>	<u>\$ 52,268</u>	<u>\$ 163,076</u>	<u>\$ 110,808</u>
2983 Senior Nutrition - Aging				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 405,394	\$ 508,491	\$ 504,775	\$ (3,716)
Other revenue	201,341	201,341	190,633	(10,708)
Total revenues	<u>606,735</u>	<u>709,832</u>	<u>695,408</u>	<u>(14,424)</u>
EXPENDITURES				
Public health	740,115	786,806	579,573	207,233
Social and economic	54,803	111,209	66,117	45,092
Capital Outlay	24,731	24,731	24,377	354
Total expenditures	<u>819,649</u>	<u>922,746</u>	<u>670,067</u>	<u>252,679</u>
Excess (deficiency) of revenues over expenditures	(212,914)	(212,914)	25,341	238,255
Transfers in	119,721	119,721	92,551	(27,170)
Total other financing sources (uses)	<u>119,721</u>	<u>119,721</u>	<u>92,551</u>	<u>(27,170)</u>
Net change in fund balances	(93,193)	(93,193)	117,892	211,085
Fund balances - beginning	407,589	407,589	407,589	-
Fund balances - ending	<u>\$ 314,396</u>	<u>\$ 314,396</u>	<u>\$ 525,481</u>	<u>\$ 211,085</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2984 ADRC - Aging

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	\$ 11	\$ 11	\$ 11	\$ -
Fund balances - ending	\$ 11	\$ 11	\$ 11	\$ -

2985 RSVP - Aging Services

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 10,000	\$ 10,000	\$ 11,000	\$ 1,000
Total revenues	10,000	10,000	11,000	1,000
EXPENDITURES				
Public health	10,000	9,316	9,297	19
Social and economic	-	684	86	598
Total expenditures	10,000	10,000	9,383	617
Excess (deficiency) of revenues over expenditures	-	-	1,617	1,617
Net change in fund balances	-	-	1,617	1,617
Fund balances - beginning	4,367	4,367	4,367	-
Fund balances - ending	\$ 4,367	\$ 4,367	\$ 5,984	\$ 1,617

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2020

2986 Administrative - Aging

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 61,288	\$ 62,587	\$ 62,586	\$ (1)
Other revenue	-	-	28	28
Total revenues	<u>61,288</u>	<u>62,587</u>	<u>62,614</u>	<u>27</u>
EXPENDITURES				
Public health	151,646	152,945	147,657	5,288
Social and economic	17,674	17,674	10,978	6,696
Total expenditures	<u>151,646</u>	<u>152,945</u>	<u>158,635</u>	<u>5,288</u>
Excess (deficiency) of revenues over expenditures	<u>(90,358)</u>	<u>(90,358)</u>	<u>(96,021)</u>	<u>5,315</u>
Transfers in	<u>97,208</u>	<u>97,208</u>	<u>97,208</u>	<u>-</u>
Total other financing sources (uses)	<u>97,208</u>	<u>97,208</u>	<u>97,208</u>	<u>-</u>
Net change in fund balances	<u>6,850</u>	<u>6,850</u>	<u>1,187</u>	<u>5,315</u>
Fund balances - beginning	<u>70,595</u>	<u>70,595</u>	<u>70,595</u>	<u>-</u>
Fund balances - ending	<u>\$ 77,445</u>	<u>\$ 77,445</u>	<u>\$ 71,782</u>	<u>\$ 5,315</u>

2987 Foster Grandparents - Age

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 200,951	\$ 200,951	\$ 169,586	\$ (31,365)
Other revenue	10,000	10,000	10,442	442
Total revenues	<u>210,951</u>	<u>210,951</u>	<u>180,028</u>	<u>(30,923)</u>
EXPENDITURES				
Public health	555	555	384	171
Social and economic	218,778	218,778	179,436	39,342
Total expenditures	<u>219,333</u>	<u>219,333</u>	<u>179,820</u>	<u>39,513</u>
Excess (deficiency) of revenues over expenditures	<u>(8,382)</u>	<u>(8,382)</u>	<u>208</u>	<u>8,590</u>
Transfers in	<u>3,511</u>	<u>3,511</u>	<u>1,756</u>	<u>(1,755)</u>
Total other financing sources (uses)	<u>3,511</u>	<u>3,511</u>	<u>1,756</u>	<u>(1,755)</u>
Net change in fund balances	<u>(4,871)</u>	<u>(4,871)</u>	<u>1,964</u>	<u>6,835</u>
Fund balances - beginning	<u>25,218</u>	<u>25,218</u>	<u>25,218</u>	<u>-</u>
Fund balances - ending	<u>\$ 20,347</u>	<u>\$ 20,347</u>	<u>\$ 27,182</u>	<u>\$ 6,835</u>

NON-MAJOR DEBT SERVICE FUNDS

The debt service funds account for the accumulation of resources for the payment of principal and interest on general obligation debt and rural improvement district debt.

Fair Imp G.O. Bonds- Established to account for levy revenues & debt service payments on the fairground improvement General Obligation bond issue.

Adult Detention G.O. Bonds- Established to account for levy revenues & debt service payments on the Adult Detention Center General Obligation bond issue.

County Compensated Absences- Established to set aside monies for employees that are retiring or leaving the County. This money is used to pay for the employee's accrued vacation and sick leave.

R.I.D (Rural Special Improvement District) Revolving- Set up to establish a Rural Special Improvement District Revolving Fund.

RID (Rural Special Improvement District) #39 – Sun Prairie Road- Monitor repayment of Rural Special Improvement District #39 Bond – Sun Prairie Road.

RID (Rural Special Improvement District) #40 – Huckleberry Drive- Monitor repayment of Rural Special Improvement District #40 Bond – Huckleberry Drive.

Gannon/Flood Road RID (Rural Special Improvement District) - Monitor repayment of the InterCap loan for the district.

Whitetail Lane RID (Rural Special Improvement District) – Monitor repayment of the InterCap loan for the district.

Bob Marshall RID (Rural Special Improvement District) #53- Monitor repayment of the InterCap loan for the district.

Cascade County
Combining Balance Sheet
Nonmajor Debt service funds
June 30, 2020

	3020 Fair Imp.G.O. Bonds	3030 Adult Detention G.O.Bond	3200 County Compensated Absences	3400 R.I.D. Revolving
ASSETS				
Cash and investments	401	847	412,772	101,030
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	519	-	-
Total assets	<u>\$ 401</u>	<u>\$ 1,366</u>	<u>\$ 412,772</u>	<u>\$ 101,030</u>
LIABILITIES				
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred tax revenue	-	519	-	-
Total deferred inflow of resources	<u>-</u>	<u>519</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>519</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Restricted	401	847	412,772	101,030
Total fund balances (deficits)	<u>401</u>	<u>847</u>	<u>412,772</u>	<u>101,030</u>
Total liabilities and fund balances (deficits)	<u>401</u>	<u>1,366</u>	<u>412,772</u>	<u>101,030</u>

Cascade County
Combining Balance Sheet
Nonmajor Debt service funds
June 30, 2020

3525 Fox Farm Road RID	3553 Bob Marshall RSID #53	Total Nonmajor Debt service funds
60,506	7,973	583,529
(72)	-	(72)
5,485	(9)	5,995
<u>\$ 65,919</u>	<u>\$ 7,964</u>	<u>\$ 589,452</u>

-	-	-
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5,449	13	5,981
<u>5,449</u>	<u>13</u>	<u>5,981</u>

<u>5,449</u>	<u>13</u>	<u>5,981</u>
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60,470	7,951	583,471
<u>60,470</u>	<u>7,951</u>	<u>583,471</u>

<u>65,919</u>	<u>7,964</u>	<u>589,452</u>
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Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt service funds
For the Year Ended June 30, 2020

	3020 Fair Imp.G.O. Bonds	3030 Adult Detention G.O.Bond	3200 County Compensated Absences	3400 R.I.D. Revolving
REVENUES				
Taxes	108	592	-	-
Investment income	10	17	11,255	2,704
Other revenue	-	-	-	-
Total revenues	118	609	11,255	2,704
EXPENDITURES				
Current:				
General government	(2,597)	(3,524)	-	(16,675)
Debt service:				
Interest	-	-	-	-
Principal retirement	-	-	-	-
Capital outlay:				
Total expenditures	(2,597)	(3,524)	-	(16,675)
Excess (deficiency) of revenues over expenditures	2,715	4,133	11,255	19,379
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(27,026)	-
Total other financing sources (uses)	-	-	(27,026)	-
Net change in fund balances	2,715	4,133	(15,771)	19,379
Fund balances - beginning	(2,313)	(3,286)	428,543	81,651
Fund balances - ending	\$ 402	\$ 847	\$ 412,772	\$ 101,030

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt service funds
For the Year Ended June 30, 2020

3525 Fox Farm Road RID	3553 Bob Marshall RSID #53	Total Nonmajor Debt service funds
405	-	1,105
-	180	14,166
123,816	8,111	131,927
124,221	8,291	147,198
-	-	(22,796)
-	-	-
29,335	1,315	30,650
-	7,510	7,510
-	-	-
29,335	8,825	15,364
94,886	(534)	131,834
(90,460)	-	(117,486)
(90,460)	-	(117,486)
4,426	(534)	14,348
56,044	8,485	569,124
\$ 60,470	\$ 7,951	\$ 583,472

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Debt Services Funds
For the Year Ended June 30, 2020

3020 Fair Imp. G.O. Bonds

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 108	\$ 108
Investment income	-	-	10	10
Total revenues	-	-	118	118
EXPENDITURES				
General government	-	-	(2,597)	2,597
Total expenditures	-	-	(2,597)	2,597
Excess (deficiency) of revenues over expenditures	-	-	2,715	2,715
Net change in fund balances	-	-	2,715	2,715
Fund balances - beginning	(2,313)	(2,313)	(2,313)	-
Fund balances - ending	<u>\$ (2,313)</u>	<u>\$ (2,313)</u>	<u>\$ 402</u>	<u>\$ 2,715</u>

3030 Adult Detention G.O. Bond

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 592	\$ 592
Investment income	-	-	17	17
Total revenues	-	-	609	609
EXPENDITURES				
General government	-	-	(3,524)	3,524
Total expenditures	-	-	(3,524)	3,524
Excess (deficiency) of revenues over expenditures	-	-	4,133	4,133
Net change in fund balances	-	-	4,133	4,133
Fund balances - beginning	(3,286)	(3,286)	(3,286)	-
Fund balances - ending	<u>\$ (3,286)</u>	<u>\$ (3,286)</u>	<u>\$ 847</u>	<u>\$ 4,133</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Debt Services Funds
For the Year Ended June 30, 2020

3200 County Compensated Absences

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ 7,200	\$ 7,200	\$ 11,255	\$ 4,055
Total revenues	<u>7,200</u>	<u>7,200</u>	<u>11,255</u>	<u>4,055</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	7,200	7,200	11,255	4,055
Transfers out	(35,000)	(35,000)	(27,026)	7,974
Total other financing sources (uses)	<u>(35,000)</u>	<u>(35,000)</u>	<u>(27,026)</u>	<u>7,974</u>
Net change in fund balances	<u>(27,800)</u>	<u>(27,800)</u>	<u>(15,771)</u>	<u>12,029</u>
Fund balances - beginning	<u>428,543</u>	<u>428,543</u>	<u>428,543</u>	<u>-</u>
Fund balances - ending	<u>\$ 400,743</u>	<u>\$ 400,743</u>	<u>\$ 412,772</u>	<u>\$ 12,029</u>

3400 R.I.D. Revolving

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 2,704	\$ 2,704
Total revenues	<u>-</u>	<u>-</u>	<u>2,704</u>	<u>2,704</u>
EXPENDITURES				
General government	-	-	(16,675)	16,675
Total expenditures	<u>-</u>	<u>-</u>	<u>(16,675)</u>	<u>16,675</u>
Excess (deficiency) of revenues over expenditures	-	-	19,379	19,379
Net change in fund balances	<u>-</u>	<u>-</u>	<u>19,379</u>	<u>19,379</u>
Fund balances - beginning	<u>81,651</u>	<u>81,651</u>	<u>81,651</u>	<u>-</u>
Fund balances - ending	<u>\$ 81,651</u>	<u>\$ 81,651</u>	<u>\$ 101,030</u>	<u>\$ 19,379</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Debt Services Funds
For the Year Ended June 30, 2020

3525 Fox Farm Road RID

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 405	\$ 405
Other revenue	124,832	124,832	123,816	(1,016)
Total revenues	124,832	124,832	124,221	(611)
EXPENDITURES				
Interest	29,336	29,336	29,335	1
Total expenditures	29,336	29,336	29,335	1
Excess (deficiency) of revenues over expenditures	95,496	95,496	94,886	(610)
Transfers out	(90,460)	(90,460)	(90,460)	-
Total other financing sources (uses)	(90,460)	(90,460)	(90,460)	-
Net change in fund balances	5,036	5,036	4,426	(610)
Fund balances - beginning	56,044	56,044	56,044	-
Fund balances - ending	\$ 61,080	\$ 61,080	\$ 60,470	\$ (610)

3553 Bob Marshall RSID #53

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 180	\$ 180
Other revenue	6,904	6,904	8,111	1,207
Total revenues	6,904	6,904	8,291	1,387
EXPENDITURES				
Interest	1,316	1,316	1,315	1
Principal retirement	7,511	7,511	7,510	1
Total expenditures	8,827	8,827	8,825	2
Excess (deficiency) of revenues over expenditures	(1,923)	(1,923)	(534)	1,389
Net change in fund balances	(1,923)	(1,923)	(534)	1,389
Fund balances - beginning	8,485	8,485	8,485	-
Fund balances - ending	\$ 6,562	\$ 6,562	\$ 7,951	\$ 1,389

NON-MAJOR CAPITAL PROJECTS FUNDS

The capital projects funds account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

Capital Building Reserves- Set up to establish a capital building reserve for the County

Public Works Capital Project- Set up to establish a capital reserve for Public Works function.

Fair Capital Reserve- Set up to establish a capital building reserve for the Montana Expo Park.

Mosquito Capital Reserve- Set up to establish a capital building reserve for the Weed and Mosquito Department.

Junk Veh. Capital Reserve- Set up to establish a capital building reserve for the Junk Vehicle Program.

Health Capital Reserve- Set up to establish a capital building reserve for the City/County Health Department.

Clinic Capital Improvements- Set up to establish a capital building reserve for the Clinic.

CTEP Capital Project- Set up to account for federal CTEP grants utilized for capital improvements to County facilities.

ADC Capital Improvement- Set up to fund capital improvements for the Sheriff's Office and Adult Detention Center.

Cascade County
Combining Balance Sheet
Nonmajor Capital projects funds
June 30, 2020

	4011 Capital Building Reserve	4015 Public Works Capital Project	4020 Fair Capital Reserve	Aging Capital Reserve	4030 JDC Capital Reserve
ASSETS					
Cash and investments	23,130	41,226	67	943,594	67,662
Taxes and assessments receivable	-	405	-	-	-
Total assets	<u>\$ 23,130</u>	<u>\$ 41,631</u>	<u>\$ 67</u>	<u>\$ 943,594</u>	<u>\$ 67,662</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 50,148
Deferred tax revenue	-	405	-	-	-
Total liabilities and deferred inflows of Resources	<u>-</u>	<u>405</u>	<u>-</u>	<u>-</u>	<u>50,148</u>
FUND BALANCES (DEFICITS)					
Assigned	23,130	41,226	67	943,594	17,514
Total fund balances (deficits)	<u>\$ 23,130</u>	<u>\$ 41,226</u>	<u>\$ 67</u>	<u>\$ 943,594</u>	<u>\$ 17,514</u>
Total liabilities and fund balances (deficits)	<u>\$ 23,130</u>	<u>\$ 41,631</u>	<u>\$ 67</u>	<u>\$ 943,594</u>	<u>\$ 67,662</u>

4040 Mosquito Capital Reserve	4060 Junk Veh Capital Reserve	4070 Health Capital Reserve	Exec. Plaza Capital Building	4140 ADC Capital Improvement	Elections Capital Reserve	Total Nonmajor Capital projects funds
1,907	205,283	45,546	447,652	81,914	35,620	1,893,601
-	-	-	-	-	-	405
\$ 1,907	\$ 205,283	\$ 45,546	\$ 447,652	\$ 81,914	\$ 35,620	\$ 1,894,006
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,148
-	-	-	-	-	-	405
-	-	-	-	-	-	50,553
1,907	205,283	45,546	447,652	81,914	35,620	1,843,453
\$ 1,907	\$ 205,283	\$ 45,546	\$ 447,652	\$ 81,914	\$ 35,620	\$ 1,843,453
\$ 1,907	\$ 205,283	\$ 45,546	\$ 447,652	\$ 81,914	\$ 35,620	\$ 1,894,006

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital projects funds
For the Year Ended June 30, 2020

	4011 Capital Building Reserve	4015 Public Works Capital Project	4020 Fair Capital Reserve	Aging Capital Reserve
REVENUES				
Charges for goods and services	\$ -	\$ -	\$ -	\$ -
Taxes	-	10	-	-
Investment income	2,103	3,166	2	16,838
Other revenue	-	8,674	-	-
Total revenues	<u>2,103</u>	<u>11,850</u>	<u>2</u>	<u>16,838</u>
EXPENDITURES				
Public works	-	(168)	-	-
Debt service:				
Capital Outlay	-	410,996	-	-
Total expenditures	<u>-</u>	<u>410,828</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>2,103</u>	<u>(398,978)</u>	<u>2</u>	<u>16,838</u>
Transfers in	-	50,000	-	-
Transfers out	(742,061)	-	-	-
Net change in fund balances	(739,958)	(348,978)	2	16,838
Fund balances - beginning	763,088	390,204	65	926,756
Fund balances - ending	<u>\$ 23,130</u>	<u>\$ 41,226</u>	<u>\$ 67</u>	<u>\$ 943,594</u>

4030 JDC Capital Reserve	4040 Mosquito Capital Reserve	4060 Junk Veh Capital Reserve	4070 Health Capital Reserve	4080 Clinic Capital Improvmts	Exec. Plaza Capital Building	4140 ADC Capital Improvement
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,366	51	5,283	1,219	(1)	7,988	5,989
-	-	-	-	-	-	-
2,366	51	5,283	1,219	(1)	7,988	5,989
-	-	-	-	-	-	-
943,760	-	-	-	-	105,313	639,040
943,760	-	-	-	-	105,313	639,040
(941,394)	51	5,283	1,219	(1)	(97,325)	(633,051)
958,908	-	-	-	-	-	133,000
-	-	-	-	-	-	-
17,514	51	5,283	1,219	(1)	(97,325)	(500,051)
-	1,856	200,000	44,327	1	544,976	581,964
\$ 17,514	\$ 1,907	\$ 205,283	\$ 45,546	\$ -	\$ 447,651	\$ 81,913

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital projects funds
For the Year Ended June 30, 2020

Elections Capital Reserve	Total Nonmajor Capital projects funds
\$ 20,000	\$ 20,000
-	10
474	45,478
-	8,674
<u>20,474</u>	<u>74,162</u>
-	(168)
-	-
-	2,099,109
<u>-</u>	<u>2,098,941</u>
<u>20,474</u>	<u>(2,024,779)</u>
5,000	1,146,908
-	(742,061)
25,474	(1,619,932)
10,146	3,463,383
<u>\$ 35,620</u>	<u>\$ 1,843,451</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Project Funds
For the Year Ended June 30, 2020

4011 Capital Building Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ 9,000	\$ 9,000	\$ 2,103	\$ (6,897)
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>2,103</u>	<u>(6,897)</u>
EXPENDITURES				
Capital Outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total expenditures	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	<u>8,999</u>	<u>8,999</u>	<u>2,103</u>	<u>(6,896)</u>
Transfers out	<u>(742,062)</u>	<u>(742,062)</u>	<u>(742,061)</u>	<u>1</u>
Total other financing sources (uses)	<u>(742,062)</u>	<u>(742,062)</u>	<u>(742,061)</u>	<u>1</u>
Net change in fund balances	<u>(733,063)</u>	<u>(733,063)</u>	<u>(739,958)</u>	<u>(6,895)</u>
Fund balances - beginning	<u>763,088</u>	<u>763,088</u>	<u>763,088</u>	<u>-</u>
Fund balances - ending	<u>\$ 30,025</u>	<u>\$ 30,025</u>	<u>\$ 23,130</u>	<u>\$ (6,895)</u>

4015 Public Works Capital Project

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 10	\$ 10
Investment income	1,000	1,000	3,166	2,166
Other revenue	<u>10,000</u>	<u>10,000</u>	<u>8,674</u>	<u>(1,326)</u>
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>11,850</u>	<u>850</u>
EXPENDITURES				
Public works	-	-	(168)	168
Capital Outlay	<u>419,000</u>	<u>419,000</u>	<u>410,996</u>	<u>8,004</u>
Total expenditures	<u>419,000</u>	<u>419,000</u>	<u>410,828</u>	<u>8,172</u>
Excess (deficiency) of revenues over expenditures	<u>(408,000)</u>	<u>(408,000)</u>	<u>(398,978)</u>	<u>9,022</u>
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net change in fund balances	<u>(358,000)</u>	<u>(358,000)</u>	<u>(348,978)</u>	<u>9,022</u>
Fund balances - beginning	<u>390,204</u>	<u>390,204</u>	<u>390,204</u>	<u>-</u>
Fund balances - ending	<u>\$ 32,204</u>	<u>\$ 32,204</u>	<u>\$ 41,226</u>	<u>\$ 9,022</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Project Funds
For the Year Ended June 30, 2020

4020 Fair Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 2	\$ 2
Total revenues	-	-	2	2
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	2	2
Net change in fund balances	-	-	2	2
Fund balances - beginning	65	65	65	-
Fund balances - ending	\$ 65	\$ 65	\$ 67	\$ 2

4025 Aging Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 16,838	\$ 16,838
Total revenues	-	-	16,838	16,838
EXPENDITURES				
Social and economic	167,000	167,000	-	167,000
Total expenditures	167,000	167,000	-	167,000
Excess (deficiency) of revenues over expenditures	(167,000)	(167,000)	16,838	183,838
Net change in fund balances	(167,000)	(167,000)	16,838	183,838
Fund balances - beginning	926,756	926,756	926,756	-
Fund balances - ending	\$ 759,756	\$ 759,756	\$ 943,594	\$ 183,838

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Project Funds
For the Year Ended June 30, 2020

4030 JDC Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 2,366	\$ 2,366
Total revenues	-	-	2,366	2,366
EXPENDITURES				
Capital Outlay	958,909	958,909	943,760	15,149
Total expenditures	958,909	958,909	943,760	15,149
Excess (deficiency) of revenues over expenditures	(958,909)	(958,909)	(941,394)	17,515
Transfers in	958,909	958,909	958,908	(1)
Total other financing sources (uses)	958,909	958,909	958,908	(1)
Net change in fund balances	-	-	17,514	17,514
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ 17,514	\$ 17,514

4040 Mosquito Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 51	\$ 51
Total revenues	-	-	51	51
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	51	51
Net change in fund balances	-	-	51	51
Fund balances - beginning	1,856	1,856	1,856	-
Fund balances - ending	\$ 1,856	\$ 1,856	\$ 1,907	\$ 51

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Project Funds
For the Year Ended June 30, 2020

4060 Junk Veh Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 5,283	\$ 5,283
Total revenues	-	-	5,283	5,283
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	5,283	5,283
Net change in fund balances	-	-	5,283	5,283
Fund balances - beginning	200,000	200,000	200,000	-
Fund balances - ending	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 205,283</u>	<u>\$ 5,283</u>

4070 Health Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 1,219	\$ 1,219
Total revenues	-	-	1,219	1,219
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	1,219	1,219
Net change in fund balances	-	-	1,219	1,219
Fund balances - beginning	44,327	44,327	44,327	-
Fund balances - ending	<u>\$ 44,327</u>	<u>\$ 44,327</u>	<u>\$ 45,546</u>	<u>\$ 1,219</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Project Funds
For the Year Ended June 30, 2020

4080 Clinic Capital Improvmnts				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ (1)	\$ (1)
Total revenues	-	-	(1)	(1)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	(1)	(1)
Net change in fund balances	-	-	(1)	(1)
Fund balances - beginning	1	1	1	-
Fund balances - ending	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

4135 Exec Plaza Capital Building				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 7,988	\$ 7,988
Total revenues	-	-	7,988	7,988
EXPENDITURES				
Capital Outlay	105,314	105,314	105,313	1
Total expenditures	105,314	105,314	105,313	1
Excess (deficiency) of revenues over expenditures	(105,314)	(105,314)	(97,325)	7,989
Net change in fund balances	(105,314)	(105,314)	(97,325)	7,989
Fund balances - beginning	544,976	544,976	544,976	-
Fund balances - ending	<u>\$ 439,662</u>	<u>\$ 439,662</u>	<u>\$ 447,651</u>	<u>\$ 7,989</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Project Funds
For the Year Ended June 30, 2020

4140 ADC Capital Improvement				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ 5,000	\$ 5,000	\$ 5,989	\$ 989
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,989</u>	<u>989</u>
EXPENDITURES				
Public safety	120,000	33,250	-	33,250
Capital Outlay	599,690	686,440	639,040	47,400
Total expenditures	<u>719,690</u>	<u>719,690</u>	<u>639,040</u>	<u>80,650</u>
Excess (deficiency) of revenues over expenditures	<u>(714,690)</u>	<u>(714,690)</u>	<u>(633,051)</u>	<u>81,639</u>
Transfers in	<u>133,000</u>	<u>133,000</u>	<u>133,000</u>	<u>-</u>
Total other financing sources (uses)	<u>133,000</u>	<u>133,000</u>	<u>133,000</u>	<u>-</u>
Net change in fund balances	<u>(581,690)</u>	<u>(581,690)</u>	<u>(500,051)</u>	<u>81,639</u>
Fund balances - beginning	<u>581,964</u>	<u>581,964</u>	<u>581,964</u>	<u>-</u>
Fund balances - ending	<u>\$ 274</u>	<u>\$ 274</u>	<u>\$ 81,913</u>	<u>\$ 81,639</u>

4150 Elections Capital Reserve				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for goods and services	\$ 15,000	\$ 15,000	\$ 20,000	\$ 5,000
Investment income	-	-	474	474
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>20,474</u>	<u>5,474</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>15,000</u>	<u>15,000</u>	<u>20,474</u>	<u>5,474</u>
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balances	<u>20,000</u>	<u>20,000</u>	<u>25,474</u>	<u>5,474</u>
Fund balances - beginning	<u>10,146</u>	<u>10,146</u>	<u>10,146</u>	<u>-</u>
Fund balances - ending	<u>\$ 30,146</u>	<u>\$ 30,146</u>	<u>\$ 35,620</u>	<u>\$ 5,474</u>

INTERNAL SERVICE FUNDS

The internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis.

County Printer- Established to provide for printing services to County departments.

Self-Insurance- Established to account for County Revenue and payments to self-insured health insurance plan.

Fleet Maintenance- This fund was established to track the costs of the County's fleet maintenance department and the activities of the painter and carpenter.

Cascade County
Combining Statement of Net Position
Nonmajor Internal service funds
June 30, 2020

	6020 County Printer	6050 Self Insurance	6051 Fleet	Total Nonmajor Internal service funds
ASSETS				
Current assets:				
Inventory	\$ -	\$ -	\$ 16,087	\$ 16,087
Cash and investments	294,964	667,337	219	\$ 962,520
Advances to other funds	-	592,869	-	\$ 592,869
Total current assets	294,964	1,260,206	16,306	1,571,476
Noncurrent assets:				
Capital assets, net	30,810	-	934,651	965,461
Total noncurrent assets	30,810	-	934,651	965,461
Total assets	325,774	1,260,206	950,957	2,536,937
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflow related to pensions	13,157	-	102,862	116,019
Total deferred outflows of resources	13,157	-	102,862	116,019
Total assets and deferred outflows of resources	\$ 338,931	\$ 1,260,206	\$ 1,053,819	\$ 2,652,956
LIABILITIES				
Current liabilities:				
Accounts payable	1,442	-	11,166	12,608
Accrued payroll	3,278	-	12,164	15,442
Due to other funds	-	-	2,263,086	2,263,086
Total current liabilities	4,720	-	2,286,416	2,291,136
Noncurrent liabilities:				
Net pension liability	78,487	-	613,591	692,078
Payroll	1,403	-	72,125	73,528
Total noncurrent liabilities	79,890	-	685,716	765,606
Total liabilities	84,610	-	2,972,132	3,056,742
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	14,921	-	116,645	131,566
Total deferred inflows of resources	14,921	-	116,645	131,566
Total liabilities and deferred inflows of resources	99,531	-	3,088,777	3,188,308
NET POSITION				
Net investment in capital assets	30,810	-	934,651	965,461
Unrestricted	208,591	1,260,205	(2,969,609)	(1,500,813)
Total net position	\$ 239,401	\$ 1,260,205	\$ (2,034,958)	\$ (535,352)

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Net Position
Internal service funds
For the Year Ended June 30, 2020

	6020 County Printer	6050 Self Insurance	6051 Fleet	Total Internal service funds
OPERATING REVENUES				
Intergovernmental sources	\$ -	\$ -	\$ -	\$ -
Charges for goods and services	191,715	-	1,012,665	\$ 1,204,380
On-behalf payments related to pensions	1,731	-	13,533	\$ 15,264
Miscellaneous revenues	-	-	1,803	\$ 1,803
Total operating revenues	193,446	-	1,028,001	1,221,447
OPERATING EXPENSES				
Operating expenses	27,264	-	7,364	\$ 34,628
Payroll	124,908	-	710,972	\$ 835,880
Repairs and maintenance	38,764	-	76,304	\$ 115,068
Depreciation	14,464	-	486,903	\$ 501,367
Travel and training	240	-	35,067	\$ 35,307
Professional fees	1,802	-	220	\$ 2,022
Utilities and telephone	1,117	-	219,745	\$ 220,862
Insurance	195	8,670	130,129	\$ 138,994
Total operating expenses	208,754	8,670	1,666,704	1,884,128
Operating income (loss)	(15,308)	(8,670)	(638,703)	(662,681)
NONOPERATING REVENUES (EXPENSES)				
Interest revenue	7,396	3,433	-	\$ 10,829
Gain (loss) on sale of assets	-	-	28,848	\$ 28,848
Total nonoperating revenues (expenses)	7,396	3,433	28,848	\$ 39,677
Income (loss) before contributions and transfers	(7,912)	(5,237)	(609,855)	\$ (623,004)
Change in net position	(7,912)	(5,237)	(609,855)	\$ (623,004)
Total net position - beginning	247,312	1,265,443	(1,425,104)	\$ 87,651
Total net position - ending	\$ 239,400	\$ 1,260,206	\$ (2,034,959)	\$ (535,353)

Cascade County
Statement of Cash Flows
Internal service funds
For the Year Ended June 30, 2020

	6020 County Printer	6050 Self Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from services provided	\$ 191,715	\$ -
Payments to employees	(105,488)	(15)
Payments to suppliers	(69,077)	(8,670)
Net cash provided (used) by operating activities	17,150	(8,685)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash (paid) received from other funds	-	172,302
Net cash provided (used) by noncapital financing activities	-	172,302
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from sale of property and equipment	-	-
Acquisition of capital assets	-	-
Net cash provided (used) by capital and related financing activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	7,396	3,433
Net cash provided (used) by investing activities	7,396	3,433
Net increase (decrease) in cash and cash equivalents	24,546	167,050
Balances - beginning of year	270,418	500,287
Balances - end of the year	\$ 294,963	\$ 667,337
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating Income	\$ (15,308)	\$ (8,670)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	14,464	-
Changes in assets and liabilities:		
Accounts Receivable	-	-
Inventory	-	-
Deferred outflows	(864)	-
Wages payable	745	(15)
Compensated absences	(8,378)	-
Pension liability	22,820	-
Deferred inflows	3,365	-
Accounts Payable - Supplier	305	-
Net cash provided (used) by operating activities	\$ 17,149	\$ (8,685)

6051 Fleet	Total
\$ 1,018,890	\$ 1,210,605
(271,163)	(376,666)
(470,407)	(548,154)
277,320	285,785

(381,778)	\$ (209,476)
(381,778)	(209,476)

70,518	\$ 70,518
1	\$ 1

70,519	70,519
--------	--------

-	\$ 10,829
-	10,829
(33,939)	157,657
34,158	804,863
\$ 219	\$ 962,519

\$ (638,703)	\$ (662,681)
\$	-
486,903	\$ 501,367
\$	-
8,350	\$ 8,350
(3,928)	(3,928)
(57,073)	(57,937)
1,460	\$ 2,190
(5,212)	(13,590)
411,972	\$ 434,792
75,129	\$ 78,494
(1,579)	(1,274)
\$ 277,319	\$ 285,783

TRUST AND AGENCY FUNDS

The trust and agency funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature and do not involve measurement of results of operations.

Private Purpose Trust Funds

Sheriff Prisoner Fund- Maintain inmate funds

HR Payroll Tax Deposits- Account for all payroll taxes.

Justice Court Old Trust- Receipt and disbursement of bonds and restitution.

Clerk of Court Restitution- Receipt and disbursement of adult restitution.

Cty Atty Restitution Acct- Receipt and disbursement of adult restitution through the County Attorney's Office.

C.C. Emergency Aid Fund- Anonymous donations that can only be used to help indigent citizens.

Agency Funds

Sheriff Evidence Fund- Account for cash evidence.

Sheriff Commissary Fund- Maintain inmate funds.

Sheriff Civil- Collection for serving civil legal documents and related disseminations to alimony and judgement holders.

Treasurer's Clearing Fund- Utilized to account for warrants that have not cleared the bank yet.

Protested Taxes- To hold protested tax payments until distributed.

Protested Taxes Interest- To Account for interest gained on protested taxes.

Public Administrator- Used by public administrator for services in connection with positions.

Redemptions- To record tax sale certificates on delinquent taxes.

Clerk of District Court- To account for monies that are collected by the district court.

Justice Court- Receipt and disbursement of bonds and restitution.

Partial Tax Payments- To account for partial tax payments until ready for distribution.

Clerk & Recorder Surplus Proceeds- To account for proceeds from foreclosure sales.

Black Eagle Sewer #24- Collection and disbursement of assessment fees for the district.

Black Eagle Water- Collection and disbursement of assessment fees for the district.

Fort Shaw Irrigation- Collection and disbursement of assessment fees for the district.

Greenfield Irrigation- Collection and disbursement of assessment fees for the district.

W GtFalls Flood Controls- Collection and disbursement of assessment fees for the West Great Falls District.

WGF Flood Maintenance- Collection and disbursement of assessment fees for the West Great Falls District.

Vaughn Dike- Collection and disbursement of assessment fees for the district.

Tax Increment District- Collection and disbursement of assessment fees for the district.

Malting Plant TID- To account for moneys of the Malting Plant tax increment district.

West Bank TID- To account for moneys of the West Bank tax increment district.

New Downtown TID- To account for moneys of the New Downtown tax increment district.

East Industrial Park- Collection and disbursement of assessment fees for the district.

Belt Fire District #18- Collection and disbursement of assessment fees for the district.

Sun Prairie Water Distr.- Collection and disbursement of assessment fees for the district.

Sun River Cemetery- Collection and disbursement of assessment fees for the district.

Black Eagle Fire District #1- Collection and disbursement of assessment fees for the district.

Black Eagle Sewer Operation- Collection and disbursement of assessment fees for the district.

Simms Sewer- Collection and disbursement of assessment fees for the district.

Conservation District- Collection and disbursement of assessment fees for the district.

Per Med Levy Transit District- Collect money to pay increased health insurance costs for transit employees.

Transit- Collection and disbursement of assessment fees for the district.

North Central Leaning Re.- To account for funding for the center.

Upper/Lower River Road- To account for funding for Upper/Lower River Road, Water & Sewer District.

Search and Rescue- To account for funding for the Search and Rescue team.

Gore Hill Fire- Collection and disbursement of assessment fees for the district.

Sand Coulee Fire- Collection and disbursement of assessment fees for the district.

Simms Fire- Collection and disbursement of assessment fees for the district.

Stockett Fire- Collection and disbursement of assessment fees for the district.

Ulm Fire- Collection and disbursement of assessment fees for the district.

Vaughn Fire- Collection and disbursement of assessment fees for the district.

Fort Shaw Fire- Collection and disbursement of assessment fees for the district.

Monarch Rural Fire- Collection and disbursement of assessment fees for the district.

Black Eagle Rural Fire- Collection and disbursement of assessment fees for the district.

Dearborn Fire District- Collection and disbursement of assessment fees for the district.

Cascade Fire- Collection and disbursement of assessment fees for the district.

Sun River Fire- Collection and disbursement of assessment fees for the district.

JP Fines/Forfeitures 50%- To account for collection of Justice of the Peace fines and forfeitures.

Court Information Technology- To account for collection of court surcharge for court information technology.

Clerk of Court Fees (100%) - To account for collection of Clerk of Court Fees.

Petition for Adoptions \$75- To account for fees collected in regards to adoptions.

Actions or Proceedings- To account for fees collected in actions and proceedings.

Dissolution of Marriage- To account for fees collected in regards to divorces.

Legal Separation, Petition- To account for fees collected in regards to legal separation.

Fines. Assess. Pmt. Forfeit- To account for fines collected in District Court.

MT Law Enforcement Acad.- To account for money collected for the Law Enforcement Academy.

Family Intervention- To account for money collected for family interventions in the court system.

Victims of Domestic Viol.- To account for money collect for Victims of domestic violence program in the court system.

State Remodeling- To account for collection of State remodeling property tax.

University Millage- To account for collection of University millage property tax.

University Mill Non-Levy- Non mill levy collections for university millage.

Tax Inc. Dist- University- Money collected for university millage in the tax increment district.

State Equalization- AV Tax- To account for collection of statewide equalization levy (40 mills).

State Equalization- Non-Levy- Non mill levy collections for state equalization of schools.

Elementary Equal- AV Tax- To account for elementary education ad valorem tax.

Elementary Equal- Non-Levy- Non mill levy collections for elementary equalization of schools.

High School Equal- AV Tax- To account for high school ad valorem tax.

High School Equal- Non-Levy- Non mill levy collections for high school equalization.

Vo-Tech Millage- AV Tax- To account for collection of Vo-Tech millage.

Vo-Tech Millage- Non-Levy- Non mill levy collections for Vo-Tech.

HS Equal- Federal Forest- Non-Levy- Non mill levy collections for high schools.

Elem.- Federal Forest- Non-Levy- Non mill levy collections for elementary schools.

HS- Federal PILT- Non-Levy- Non mill levy collections for high schools.

Elem.- Federal Forest- Non-Levy- Non mill levy collections for elementary schools.

Montana Land Information- To account for money collected for Montana Lands.

Death Certificates- DOL- To account for money collected for death certificates.

Forest Fire- To account for collection of forester's FPRA (Fire Protection Tax).

SID #1 Great Falls- All collections for School District #1.
SID #3 Cascade- All collections for School District #3.
SID #5 Centerville- All collections for School District #5.
SID #29 Belt- All collections for School District #29.
SID #55 Sun River- All collections for School District #55.
SID #74 Vaughn- All collections for School District #74.
SID #85 Ulm- All collections for School District #85.
SID #95 Dep Creek- All collections for School District #95.
High Schl Transportation- To account for cash collected for and distributed to schools for transportation needs.
High School Retirement- Funds collected to be invested in the High School teachers' retirement system.
Elementary Retirement- Funds collected to be invested in the Elementary School teachers' retirement system.
Airport TID City of GF- To account for funding for the Airport Tax increment district.
Swimming Pool Debt Svc.- Funds collected to pay bond for swimming pool improvements.
Soccer Mill Levy- Funds collected to be invested in Soccer Park.
Per Med Levy Gr Falls- Established to pay increased health insurance costs for City of Great Falls employees.
City of Great Falls- To account for collection of miscellaneous remittance from the City of Great Falls.
G.F. City Fire Balances- To account for collection of miscellaneous remittance for the City of Great Falls fire balances.
Per Med Levy Belt- Established to pay increased health insurance costs for employees of the Town of Belt.
Town of Belt- To account for collection of miscellaneous remittance from the Town of Belt.
Per Med Levy Cascade- Established to pay increased health insurance costs for employees of the Town of Cascade.
Town of Cascade- To account for collection of miscellaneous remittance from the Town of Cascade.
Town of Neihart- To account for collection of miscellaneous remittance from the Town of Neihart.
Manchester TID- To account for moneys of the Manchester tax increment district.
MT Milling TID- To account for moneys of the MT Milling tax increment district.
Entitlement Levy Clearing- Tax revenues collected for the entitlement levy and entitlement funds from the state.
Jury Fund- To account for money used for jury service and reimbursed from the state.

Cascade County
Combining Statement of Fiduciary Net Position
Private-Purpose Trust Funds
June 30, 2020

	7055 Justice Court Old Trust	7057 Clerk of Crt Restitution	7058 Cty Atty Restitution Acct	7090 C.C. Emergency Aid Fund	Total Private- purpose trust funds
ASSETS					
Cash and investments	1,309	13,578	3,376	100	18,363
Total Cash	1,309	13,578	3,376	100	18,363
Total assets	1,309	13,578	3,376	100	18,363
LIABILITIES					
Due to other governments	\$ 1,309	\$ -	\$ 1,570	\$ -	\$ 2,879
Total liabilities	1,309	-	1,570	-	2,879
NET POSITION					
Unrestricted	-	13,578	1,806	100	15,484
Total net position	\$ -	\$ 13,578	\$ 1,806	\$ 100	\$ 15,484

Cascade County
Combining Statement of Changes in Fiduciary Net Position
Private-Purpose Trust Funds
For the Year Ended June 30, 2020

	7057 Clerk of Crt Restitution	7058 Cty Atty Restitution Acct	7090 C.C. Emergency Aid Fund	Total Private- purpose trust funds
ADDITIONS				
Contributions:				
Total contributions	-	-	-	-
Investment earnings:				
Total investment earnings	-	-	-	-
Net investment earnings	-	-	-	-
Total additions	-	-	-	-
DEDUCTIONS				
Bank Fees	\$ 48			\$ 48
Total deductions	48	-	-	48
Net increase (decrease) in fiduciary net position	(48)	-	-	(48)
Net Position -- beginning of the year	13,626	1,806	100	15,532
Net Position -- end of the year	<u>\$ 13,578</u>	<u>\$ 1,806</u>	<u>\$ 100</u>	<u>\$ 15,484</u>

Cascade County
Combining Balance Sheets
Agency Funds
6/30/2020

	7102 Sheriff Evidence Fund	7103 Sherrif Commissary Fund	7105 Sheriff - Civil	7140 Public Administrator
ASSETS				
Cash and investments	\$ 49,522	\$ 29,208	\$ 12,567	\$ 72,502
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>49,522</u>	<u>29,208</u>	<u>12,567</u>	<u>72,502</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 30,870
Due to other governments	49,522	29,208	12,567	41,632
Advances from other funds	-	-	-	-
Total liabilities	<u>49,522</u>	<u>29,208</u>	<u>12,567</u>	<u>72,502</u>
	-	-	-	-

7150 Redemptions	7160 Clerk of District Court	7165 Justice Court	7170 Partial Tax Payments	7195 Clerk & Recorder Surplus Proceed	7220 Black Eagle Sewer #24
\$ 19,296	\$ 288,427	\$ 13,989	\$ 18,128	\$ 145,828	\$ 5,792
-	-	-	-	-	-
	490,275				
-	-	-	-	-	-
-	-	-	-	-	12,971
-	-	-	-	-	-
-	-	-	-	-	-
<u>19,296</u>	<u>778,702</u>	<u>13,989</u>	<u>18,128</u>	<u>145,828</u>	<u>18,763</u>
\$ 19,296	\$ -	\$ -	\$ -	\$ -	\$ -
-	778,702	13,989	18,128	145,828	18,763
-	-	-	-	-	-
<u>19,296</u>	<u>778,702</u>	<u>13,989</u>	<u>18,128</u>	<u>145,828</u>	<u>18,763</u>
-	-	-	-	-	-

Cascade County
Combining Balance Sheets
Agency Funds
6/20/2020

	7221 Black Eagle Water	7230 Fort Shaw Irrigation	7240 Greenfield Irrigation	7250 WGF Flood Control
ASSETS				
Cash and investments	\$ 376	\$ 29,845	\$ 12,135	\$ 4,779
Restricted cash	-	-	-	-
Holdings in External Investment Pool		113,962		18,913
Accounts receivable	-	-	-	-
Taxes and assessments receivable	3,042	19,053	24,937	-
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>3,418</u>	<u>162,860</u>	<u>37,072</u>	<u>23,692</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	3,418	162,860	37,072	23,692
Advances from other funds	-	-	-	-
Total liabilities	<u>3,418</u>	<u>162,860</u>	<u>37,072</u>	<u>23,692</u>
	-	-	-	-

7252 WGF Flood- Maintenance	7260 Vaughn Dike	7270 Tax Increment District	7271 Malting Plant TID	7272 West Bank TID	7273 New Downtown TID
\$ 66,685	\$ 6,313	\$ -	\$ 17,307	\$ 1,987	\$ 22,813
12,665	-	-	-	-	-
314,307	24,903				
-	-	-	-	-	-
3,773	469	1,704	595	116,662	135,897
-	-	-	-	-	-
-	-	-	-	-	-
<u>397,430</u>	<u>31,685</u>	<u>1,704</u>	<u>17,902</u>	<u>118,650</u>	<u>158,710</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
397,430	31,685	1,704	17,902	118,650	158,710
-	-	-	-	-	-
<u>397,430</u>	<u>31,685</u>	<u>1,704</u>	<u>17,902</u>	<u>118,650</u>	<u>158,710</u>
-	-	-	-	-	-

Cascade County
Combining Balance Sheets
Agency Funds
June 20,2020

	7274 East Industrial Park	7280 Belt Fire District #18	7290 Homestead Water	7295 Sun Prairie Water Distr.
ASSETS				
Cash and investments	\$ 23,832	\$ 66	\$ 184	\$ 942
Restricted cash	-	-	-	-
Holdings in External Investment Pool		531		3,727
Accounts receivable	-	-	-	-
Taxes and assessments receivable	18	3,433		-
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>23,850</u>	<u>4,030</u>	<u>184</u>	<u>4,669</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	23,850	4,030	184	4,669
Advances from other funds		-	-	-
Total liabilities	<u>23,850</u>	<u>4,030</u>	<u>184</u>	<u>4,669</u>
	-	-	-	-

7300 Sun River Cemetery	7310 Black Eagle Fire Dist. #1	7320 Black Eagle Sewer Oper.	7330 Simms Sewer	7340 Conservation District	7349 Per Med Levy Transit
\$ 618	\$ 51,575	\$ 507	\$ 222	\$ 2,069	\$ 4,635
-	-	-	-	-	-
2,323	268,344				
-	-	-	-	-	-
690	2,060	378	3,404	5,568	7,203
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,631</u>	<u>321,979</u>	<u>884</u>	<u>3,626</u>	<u>7,637</u>	<u>11,838</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,631	321,979	884	3,626	7,637	11,838
-	-	-	-	-	-
<u>3,631</u>	<u>321,979</u>	<u>884</u>	<u>3,626</u>	<u>7,637</u>	<u>11,838</u>
-	-	-	-	-	-

Cascade County
Combining Balance Sheets
Agency Funds
30-Jun-20

	7350 Transit	7360 Northcentral Learning	7361 Upper/Lower River Road	7364 Search and Rescue
ASSETS				
Cash and investments	\$ 1,119,903	\$ 49,969	\$ -	\$ 777
Restricted cash	-	-	-	-
Holdings in External Investment Pool	4,404,605	198,389		
Accounts receivable	-	-	-	-
Taxes and assessments receivable	50,890	-	212	1,794
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>5,575,398</u>	<u>248,358</u>	<u>212</u>	<u>2,570</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	5,575,398	248,358	212	2,570
Advances from other funds	-	-	-	-
Total liabilities	<u>5,575,398</u>	<u>248,358</u>	<u>212</u>	<u>2,570</u>
	-	-	-	-

<u>7372 Gore Hill Fire</u>	<u>7373 Sand Coulee Fire</u>	<u>7374 Simms Fire</u>	<u>7375 Stockett Fire</u>	<u>7376 Ulm Fire</u>	<u>7377 Vaughn Fire</u>
\$ 262	\$ 583	\$ -	\$ -	\$ 197	\$ 2,012
-	-	-	-	-	-
-	-	-	-	-	-
4,219	29,010	3,150	4,455	11,795	68,025
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,481</u>	<u>29,593</u>	<u>3,150</u>	<u>4,455</u>	<u>11,992</u>	<u>70,037</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,481	29,593	3,150	4,455	11,992	70,037
-	-	-	-	-	-
<u>4,481</u>	<u>29,593</u>	<u>3,150</u>	<u>4,455</u>	<u>11,992</u>	<u>70,037</u>
-	-	-	-	-	-

Cascade County
Combining Balance Sheets
Agency Funds
6/30/2020

	7378 Fort Shaw Fire	7379 Monarch Rural Fire	7380 Black Eagle Rural Fire	7381 Deerborn Fire District
ASSETS				
Cash and investments	\$ -	\$ 70	\$ 990	\$ 9,668
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	5,543	1,138	39,000	5,968
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>5,543</u>	<u>1,208</u>	<u>39,990</u>	<u>15,636</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	5,543	1,208	39,990	15,636
Advances from other funds	-	-	-	-
Total liabilities	<u>5,543</u>	<u>1,208</u>	<u>39,990</u>	<u>15,636</u>
	-	-	-	-

7382 Cascade Fire	7383 Sun River Fire	7402 Recording Liens	7403 Titles	7404 Dub Tabs/Reg/Plate s/Decals	7405 Personalized Plates
\$ -	\$ 150	\$ 18,754	\$ 9,327	\$ 2,203	\$ 6,075
-	-	-	-	-	-
-	-	-	-	-	-
900	5,775	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
900	5,925	18,754	9,327	2,203	6,075
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
900	5,925	18,754	9,327	2,203	6,075
-	-	-	-	-	-
900	5,925	18,754	9,327	2,203	6,075
-	-	-	-	-	-

Cascade County
Combining Balance Sheets
Agency Funds
6/30/2020

	7407 State Assigned VIN	7408 Temp Registration Permit	7410 MHP Salary & Retention Fee	7411 New Number Plates Fee
ASSETS				
Cash and investments	\$ 115	\$ 23,478	\$ 48,760	\$ 28,750
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>115</u>	<u>23,478</u>	<u>48,760</u>	<u>28,750</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	115	23,478	48,760	28,750
Advances from other funds	-	-	-	-
Total liabilities	<u>115</u>	<u>23,478</u>	<u>48,760</u>	<u>28,750</u>
	-	-	-	-

7413 Mil Affairs Cem Plate Fee	7414 L&C Bicentennial Plate Donation	7415 Spec. LP Admin Fee	7416 Single Moving/Sp.M ov Equip	7417 Flat Fee Reg- Lrg Trucks/Trlr	7419 Flat Fee Reg- MH/Travel Trlr
\$ 850	\$ 160	\$ 2,535	\$ -	\$ 33,603	\$ 32,653
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
850	160	2,535	-	33,603	32,653
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
850	160	2,535	-	33,603	32,653
-	-	-	-	-	-
850	160	2,535	-	33,603	32,653
-	-	-	-	-	-

Cascade County
Combining Balance Sheets
Agency Funds
6/30/2020

	7421 Flat Fee Reg- LV/MC/Quad/ DU			7422 Flatt Fee RegBoat/PWC/ MP/SM/OHV		7424 GVW Fees	7425 Shared Use Opt- In
ASSETS							
Cash and investments	\$	429,350	\$	17,215	\$	45,409	\$ 35
Restricted cash		-		-		-	-
Holdings in External Investment Pool							
Accounts receivable		-		-		-	-
Taxes and assessments receivable		-		-		-	-
Other receivables		-		-		-	-
Advances to other funds		-		-		-	-
Total assets		429,350		17,215		45,409	35
LIABILITIES							
Accounts payable	\$	-	\$	-	\$	-	\$ -
Due to other governments		429,350		17,215		45,409	35
Advances from other funds		-		-		-	-
Total liabilities		429,350		17,215		45,409	35
		-		-		-	-

7427 Spec LP Fee- Agency/Org	7428 LMV- State Parks Fee	7430 COLPIF Fee	7434 Collegiate Plate- Appl/Manf Fee	7435 Motorcycle Safety Fee	7436 OHV Duplicate Decal Fee
\$ 29,620	\$ 30,672	\$ 5	\$ 210	\$ 4,256	\$ 10
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>29,620</u>	<u>30,672</u>	<u>5</u>	<u>210</u>	<u>4,256</u>	<u>10</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29,620	30,672	5	210	4,256	10
-	-	-	-	-	-
<u>29,620</u>	<u>30,672</u>	<u>5</u>	<u>210</u>	<u>4,256</u>	<u>10</u>
-	-	-	-	-	-

Cascade County
Combining Balance Sheets
Agency Funds
6/30/2020

	7437 Late Registration Fee	7444 Organ Donor Awareness Dontation	7445 Traumatic Brain Injury Donation	7446 MT Children Admin Fee
ASSETS				
Cash and investments	\$ 4,440	\$ 13	\$ 5	\$ 160
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>4,440</u>	<u>13</u>	<u>5</u>	<u>160</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	4,440	13	5	160
Advances from other funds	-	-	-	-
Total liabilities	<u>4,440</u>	<u>13</u>	<u>5</u>	<u>160</u>
	-	-	-	-

7451 J.P.Fines/Forfeitures 50%	7458 Court Information Technology	7461 Clerk of Court Fees(100%)	7462 Petition for Adoption \$75	7463 Actions or Proceedings	7464 Dissolution of Marriage
\$ 15,198	\$ 4,622	\$ 11,332	\$ 1,275	\$ 3,600	\$ 4,080
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,198</u>	<u>4,622</u>	<u>11,332</u>	<u>1,275</u>	<u>3,600</u>	<u>4,080</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15,198	4,622	11,332	1,275	3,600	4,080
-	-	-	-	-	-
<u>15,198</u>	<u>4,622</u>	<u>11,332</u>	<u>1,275</u>	<u>3,600</u>	<u>4,080</u>
-	-	-	-	-	-

Cascade County
Combining Balance Sheets
Agency Funds
6/30/2020

	7465 Legal Separation Petition	7466 Fines, Assess, Pmt, Forfeit	7467 Mt Law Enforcement Acad	7468 Family Intervention
ASSETS				
Cash and investments	\$ 150	\$ 196	\$ 1,520	\$ 949
Restricted cash	-		-	-
Holdings in External Investment Pool				
Accounts receivable	-		-	-
Taxes and assessments receivable	-		-	-
Other receivables	-		-	-
Advances to other funds	-		-	-
Total assets	<u>150</u>	<u>196</u>	<u>1,520</u>	<u>949</u>
LIABILITIES				
Accounts payable	\$ -		\$ -	\$ -
Due to other governments	150	196	1,520	949
Advances from other funds	-		-	-
Total liabilities	<u>150</u>	<u>196</u>	<u>1,520</u>	<u>949</u>
	-		-	-

7521 University Millage	7522 University Mill-Non Levy	7523 Tax Inc Dist- University	7527 State Equalization- AV Tax	7528 State Equalization- NoLevy	7529 Elementary Equal-AV Tax
\$ 15,416	\$ 129	\$ 553	\$ 102,776	\$ 860	\$ 84,789
-	-	-	-	-	-
-	-	-	-	-	-
38,643	-	2,127	255,227	-	212,720
-	-	-	-	-	-
-	-	-	-	-	-
<u>54,060</u>	<u>129</u>	<u>2,680</u>	<u>358,003</u>	<u>860</u>	<u>297,510</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54,060	129	2,680	358,003	860	297,510
-	-	-	-	-	-
<u>54,060</u>	<u>129</u>	<u>2,680</u>	<u>358,003</u>	<u>860</u>	<u>297,510</u>
-	-	-	-	-	-

Cascade County
Combining Balance Sheets
Agency Funds
6/30/2020

	7530			
	Elementary Equal-Non Levy	7531 High School Equal- AV Tax	7532 High School Equal- Non Levy	7533 Vo-Tech Millage-AV Tax
ASSETS				
Cash and investments	\$ 709	\$ 56,527	\$ 473	\$ 3,854
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	141,725	-	9,666
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	709	198,251	473	13,520
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	709	198,251	473	13,520
Advances from other funds	-	-	-	-
Total liabilities	709	198,251	473	13,520

7534 Vo-Tech Millage-Non Levy	7551 Montana Land Information	7564 Forest Fire	7701 Great Falls Elementary	7702 Great Falls High Schools	7703 Cascade Elementary
\$ 32	\$ 3,253	\$ -	\$ 1,322,299	\$ 705,269	\$ -
-	-	-	-	-	-
-	467	-	-	-	570,702
-	-	610	756,690	431,881	39,153
-	-	-	-	-	-
-	-	-	-	-	-
32	3,719	610	2,078,989	1,137,150	609,855
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	3,719	610	2,078,989	1,137,150	609,855
-	-	-	-	-	-
32	3,719	610	2,078,989	1,137,150	609,855

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Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2020

	7704 Cascade High School	7705 Centerville Elementary	7706 Centerville High School	7729 Belt Elementary
ASSETS				
Cash and investments	\$ 334,342	\$ 82,387	\$ 120,126	\$ 149,924
Restricted cash	-	-	-	-
Holdings in external investment pool	739,330	346,796	471,377	504,782
Accounts receivable	-	-	-	-
Taxes and assessments receivable	33,141	70,254	45,480	38,442
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total Assets	1,106,813	499,436	636,983	693,148
LIABILITIES				
Accounts payable				
Due to other governments	\$ 1,106,813	499,436	636,983	693,148
Advances from other funds				
Total liabilities	1,106,813	499,436	636,983	693,148

7730 Belt High School	7755 Sun River Elementary	7756 Sun River Valley High School	7774 Vaughn Elementary	7785 Ulm Elementary	7820 High Schl Transportation
\$ 191,585	\$ 91,014	\$ 96,387	\$ 83,900	\$ 70,477	\$ 20,986
-	-	-	-	-	-
871,330	336,172	391,734	431,239	279,400	87,177
-	-	-	-	-	-
29,246	41,535	44,131	28,403	6,158	23,128
-	-	-	-	-	-
-	-	-	-	-	-
1,092,161	468,721	532,252	543,542	356,035	131,291
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,092,161	468,721	532,252	543,542	356,035	131,291
-	-	-	-	-	-
1,092,161	468,721	532,252	543,542	356,035	131,291

Cascade County
Combing Balance Sheets
Agency Funds
June 30, 2020

	7830 High School Retirement	7840 Elementary Retirement	7846 Airport TID City of GF	7847 Swimming Pool Debt Svc
ASSETS				
Cash and investments	\$ -	\$ -	\$ 1,238	\$ -
Restricted cash	-	-	-	-
Holdings in external investment pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	87,782	183,036	860	684
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total Cash	87,782	183,036	2,098	684
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	87,782	183,036	2,098	684
Advances from other funds	-	-	-	-
Total liabilities	87,782	183,036	2,098	684

7848 Soccer Mill levy	7849 Per Med Levy Gr Falls	7850 City of Great Falls	7851 G.F.City Fire Balances	7859 Per Med Levy Belt	7860 Town Of Belt
\$ 2,995	\$ 59,081	\$ 522,578	\$ 2,466	\$ 84	\$ 2,857
-	-	-	-	-	-
-	-	-	-	-	-
5,970	111,582	937,606	19,582	331	14,159
-	-	1,973	-	-	-
-	-	-	-	-	-
<u>8,965</u>	<u>170,663</u>	<u>1,462,157</u>	<u>22,048</u>	<u>415</u>	<u>17,016</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,965	170,663	1,462,157	22,048	415	17,016
-	-	-	-	-	-
<u>8,965</u>	<u>170,663</u>	<u>1,462,157</u>	<u>22,048</u>	<u>415</u>	<u>17,016</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2020

	7869 Per Med Levy Cascade	7870 Town Of Cascade	7880 Town of Neihart	7950 Entitlement Levy Clearing
ASSETS				
Cash and investments	\$ -	\$ 3,605	\$ 436	\$ -
Restricted cash	-	-	-	-
Holdings in external investment pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	100	8,190	2,833	11,639
Other receivables	-	22	-	-
Advances to other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash	100	11,817	3,269	11,639
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	100	11,817	3,269	11,639
Advances from other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	100	11,817	3,269	11,639
	<hr/>	<hr/>	<hr/>	<hr/>

7960 Jury Fund	Total Agency Funds
\$ 15,243	\$ 7,046,965
-	\$ 12,665
	\$ 10,870,319
-	\$ 467
-	\$ 4,206,442
3,140	\$ 5,135
-	\$ -
18,383	\$ 22,141,991
<hr/>	
\$ -	\$ 50,166
18,383	\$ 22,091,825
-	
18,383	\$ 22,141,991
<hr/>	

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7102 - Sheriff Evidence Fund

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 49,925	\$ 296,804	\$ 297,207	\$ 49,522
Total assets	<u>\$ 49,925</u>	<u>\$ 296,804</u>	<u>\$ 297,207</u>	<u>\$ 49,522</u>
Liabilities				
Other liabilities	\$ 49,925	\$ 296,804	\$ 297,207	\$ 49,522
Total Liabilities	<u>\$ 49,925</u>	<u>\$ 296,804</u>	<u>\$ 297,207</u>	<u>\$ 49,522</u>

7103 - Sheriff Commissary Fund

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 14,864	\$ 71,595	\$ 57,251	\$ 29,208
Total assets	<u>\$ 14,864</u>	<u>\$ 71,595</u>	<u>\$ 57,251</u>	<u>\$ 29,208</u>
Liabilities				
Other liabilities	\$ 14,864	\$ 71,595	\$ 57,251	\$ 29,208
Total Liabilities	<u>\$ 14,864</u>	<u>\$ 71,595</u>	<u>\$ 57,251</u>	<u>\$ 29,208</u>

7105 - Sheriff Civil

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 3,079	\$ 13,092	\$ 3,604	\$ 12,567
Total assets	<u>\$ 3,079</u>	<u>\$ 13,092</u>	<u>\$ 3,604</u>	<u>\$ 12,567</u>
Liabilities				
Other liabilities	\$ 3,079	\$ 13,092	\$ 3,604	\$ 12,567
Total Liabilities	<u>\$ 3,079</u>	<u>\$ 13,092</u>	<u>\$ 3,604</u>	<u>\$ 12,567</u>

7120 - Treasurer's Clearing Fund

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 619,377	\$ 8,407,184	\$ 9,026,561	\$ -
Other receivable	\$ (18)	\$ 18	\$ -	\$ -
Taxes/assessments receivable				\$ -
Total assets	<u>\$ 619,359</u>	<u>\$ 8,407,202</u>	<u>\$ 9,026,561</u>	<u>\$ -</u>
Liabilities				
Accounts payable	\$ 596,572	\$ 1,991,217	\$ 2,587,789	\$ -
Due to other governments	\$ 22,786	\$ 6,804,959	\$ 6,827,746	\$ -
Total Liabilities	<u>\$ 619,359</u>	<u>\$ 8,796,176</u>	<u>\$ 9,415,535</u>	<u>\$ -</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7130 - Protested Taxes

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 8,502,197	\$ 12,447,767	\$ 20,949,964	\$ -
Accounts receivable	\$ 4,130	\$ 4,130	\$ 8,261	\$ -
Advance to Funds	\$ 3,912,974	\$ 7,825,949	\$ 11,738,923	\$ -
	<u>\$ 12,419,302</u>	<u>\$ 20,277,846</u>	<u>\$ 32,697,148</u>	<u>\$ -</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advance to Funds	\$ 3,912,974	\$ 7,825,949	\$ 11,738,923	\$ -
Due to other funds	\$ 12,419,302	\$ 12,451,897	\$ 24,871,199	\$ -
Total Liabilities	<u>\$ 12,419,302</u>	<u>\$ 12,451,897</u>	<u>\$ 24,871,199</u>	<u>\$ -</u>

7131 - Protested Taxes Interest

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 219,168	\$ 47,198	\$ 266,366	\$ -
External investment pool		\$ -		\$ -
Total assets	<u>\$ 219,168</u>	<u>\$ 47,198</u>	<u>\$ 266,366</u>	<u>\$ -</u>
Liabilities				
Accounts Payable	\$ 219,168	\$ 47,198	\$ 266,366	\$ -
Total Liabilities	<u>\$ 219,168</u>	<u>\$ 47,198</u>	<u>\$ 266,366</u>	<u>\$ -</u>

7140 - Public Administrator

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 127,431	\$ 250,003	\$ 304,932	\$ 72,502
Total assets	<u>\$ 127,431</u>	<u>\$ 250,003</u>	<u>\$ 304,932</u>	<u>\$ 72,502</u>
Liabilities				
Accounts payable	\$ 127,431	\$ 432,018	\$ 486,947	\$ 72,502
Total Liabilities	<u>\$ 127,431</u>	<u>\$ 432,018</u>	<u>\$ 486,947</u>	<u>\$ 72,502</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7150 - Redemptions

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 41,011	\$ 434,437	\$ 456,152	\$ 19,296
Total assets	<u>\$ 41,011</u>	<u>\$ 434,437</u>	<u>\$ 456,152</u>	<u>\$ 19,296</u>
Liabilities				
Accounts payable	\$ 41,011	\$ 890,589	\$ 912,304	\$ 19,296
Total Liabilities	<u>\$ 41,011</u>	<u>\$ 890,589</u>	<u>\$ 912,304</u>	<u>\$ 19,296</u>

7160 - Clerk of District Court

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 108,449	\$ 179,980		\$ 288,429
External Investment Pool	\$ 16,780	\$ 1,070,969	\$ 597,475	\$ 490,273
Total assets	<u>\$ 125,229</u>	<u>\$ 1,250,949</u>	<u>\$ 597,475</u>	<u>\$ 778,702</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Other liabilities	\$ 125,229	\$ 1,085,340	\$ 431,867	\$ 778,702
Total Liabilities	<u>\$ 125,229</u>	<u>\$ 1,085,340</u>	<u>\$ 431,867</u>	<u>\$ 778,702</u>

7162 - Constructin Lein Bond

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 13,159	\$ 13,159	\$ -
Total assets	<u>\$ -</u>	<u>\$ 13,159</u>	<u>\$ 13,159</u>	<u>\$ -</u>
Liabilities				
Accounts Payable	\$ -	\$ 13,159	\$ 13,159	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 13,159</u>	<u>\$ 13,159</u>	<u>\$ -</u>

7165 - Justice Court

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 11,301	\$ 181,638	\$ 178,950	\$ 13,989
Total assets	<u>\$ 11,301</u>	<u>\$ 181,638</u>	<u>\$ 178,950</u>	<u>\$ 13,989</u>
Liabilities				
Other liabilities	\$ 11,301	\$ 181,638	\$ 178,950	\$ 13,989
Total Liabilities	<u>\$ 11,301</u>	<u>\$ 181,638</u>	<u>\$ 178,950</u>	<u>\$ 13,989</u>

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7170 - Partial Tax Payments

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 17,612	\$ 516	\$ -	\$ 18,128
Total assets	<u>\$ 17,612</u>	<u>\$ 516</u>	<u>\$ -</u>	<u>\$ 18,128</u>
Liabilities				
Other liabilities	\$ 17,612	\$ 516	\$ -	\$ 18,128
Total Liabilities	<u>\$ 17,612</u>	<u>\$ 516</u>	<u>\$ -</u>	<u>\$ 18,128</u>

7195 - Clerk & Recorder Surplus Proceed

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 50,569	\$ 140,419	\$ 45,160	\$ 145,828
Total assets	<u>\$ 50,569</u>	<u>\$ 140,419</u>	<u>\$ 45,160</u>	<u>\$ 145,828</u>
Liabilities				
Accounts payable	\$ -	\$ 44,742	\$ 44,742	\$ -
Other liabilities	\$ 50,569	\$ 140,419	\$ 45,160	\$ 145,828
Total Liabilities	<u>\$ 50,569</u>	<u>\$ 185,161</u>	<u>\$ 89,902</u>	<u>\$ 145,828</u>

7220 - Blacke Eagle Sewer #24

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 4,689	\$ 216,186	\$ 215,083	\$ 5,792
Taxes/assessments receivable	\$ 14,353	\$ 213,360	\$ 214,742	\$ 12,971
Total assets	<u>\$ 19,041</u>	<u>\$ 429,546</u>	<u>\$ 429,825</u>	<u>\$ 18,763</u>
Liabilities				
Accounts Payable	\$ -	\$ 215,083	\$ 215,083	\$ -
Due to other governments	\$ 19,041	\$ 229,157	\$ 229,435	\$ 18,763
Total Liabilities	<u>\$ 19,041</u>	<u>\$ 229,157</u>	<u>\$ 229,435</u>	<u>\$ 18,763</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7221 - Black Eagle Water

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 534	\$ 8,171	\$ 8,329	\$ 376
Taxes/assessments receivable	\$ 1,496	\$ 9,508	\$ 7,962	\$ 3,042
Total assets	<u>\$ 2,030</u>	<u>\$ 17,679</u>	<u>\$ 16,291</u>	<u>\$ 3,418</u>
Liabilities				
Accounts payable	\$ -	\$ 8,329	\$ 8,329	\$ -
Due to other governments	\$ 2,030	\$ 11,213	\$ 9,825	\$ 3,418
Total Liabilities	<u>\$ 2,030</u>	<u>\$ 19,542</u>	<u>\$ 18,154</u>	<u>\$ 3,418</u>

7230 - Fort Shaw Irrigation

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 1,956	\$ 129,908	\$ 102,019	\$ 29,845
External investment pool	\$ 17,138	\$ 235,157	\$ 138,333	\$ 113,962
Taxes/assessments receivable	\$ 19,896	\$ 361,143	\$ 361,986	\$ 19,053
Total assets	<u>\$ 38,990</u>	<u>\$ 726,208</u>	<u>\$ 602,338</u>	<u>\$ 162,860</u>
Liabilities				
Due to other governments	\$ 38,990	\$ 384,118	\$ 260,247	\$ 162,860
Total Liabilities	<u>\$ 38,990</u>	<u>\$ 384,118</u>	<u>\$ 260,247</u>	<u>\$ 162,860</u>

7240 - Greenfield Irrigation

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 12,142	\$ 383,650	\$ 383,657	\$ 12,135
Taxes/assessments receivable	\$ 11,032	\$ 396,232	\$ 382,326	\$ 24,938
Total assets	<u>\$ 23,174</u>	<u>\$ 779,881</u>	<u>\$ 765,977</u>	<u>\$ 37,073</u>
Liabilities				
Accounts payable	\$ -	\$ 383,657	\$ 383,657	\$ -
Due to other governments	\$ 23,174	\$ 408,587	\$ 394,689	\$ 37,073
Total Liabilities	<u>\$ 23,174</u>	<u>\$ 792,244</u>	<u>\$ 778,346</u>	<u>\$ 37,073</u>

Cascade County
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7250 - W GtFalls Flood control

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 2,392	\$ 2,387	\$ -	\$ 4,779
External investment pool	\$ 20,961	\$ 20,742	\$ 22,790	\$ 18,913
Total assets	<u>\$ 23,353</u>	<u>\$ 23,129</u>	<u>\$ 22,790</u>	<u>\$ 23,692</u>
Liabilities				
Due to other governments	\$ 23,353	\$ 339	\$ -	\$ 23,692
Total Liabilities	<u>\$ 23,353</u>	<u>\$ 339</u>	<u>\$ -</u>	<u>\$ 23,692</u>

7252 - WGF Flood - Maintenance

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 34,145	\$ 195,599	\$ 163,059	\$ 66,685
Restricted Cash	\$ 5,688	\$ 6,977	\$ -	\$ 12,665
External investment pool	\$ 349,054	\$ 343,924	\$ 378,671	\$ 314,307
Taxes/assessments receivable	\$ 2,618	\$ 110,745	\$ 109,590	\$ 3,773
Total assets	<u>\$ 391,505</u>	<u>\$ 657,245</u>	<u>\$ 651,320</u>	<u>\$ 397,431</u>
Liabilities				
Due to other governments	\$ 391,505	\$ 159,603	\$ 153,677	\$ 397,431
Total Liabilities	<u>\$ 391,505</u>	<u>\$ 159,603</u>	<u>\$ 153,677</u>	<u>\$ 397,431</u>

7260 - Vaughn Dike

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 2,949	\$ 3,986	\$ 622	\$ 6,313
External investment pool	\$ 25,842	\$ 29,089	\$ 30,028	\$ 24,903
Taxes/assessments receivable	\$ 444	\$ 2,570	\$ 2,545	\$ 469
Total assets	<u>\$ 29,235</u>	<u>\$ 35,645</u>	<u>\$ 33,195</u>	<u>\$ 31,685</u>
Liabilities				
Accounts payable	\$ -	\$ 622	\$ 622	\$ -
Due to other governments	\$ 29,235	\$ 3,517	\$ 1,067	\$ 31,685
Total Liabilities	<u>\$ 29,235</u>	<u>\$ 4,139</u>	<u>\$ 1,689</u>	<u>\$ 31,685</u>

Cascade County
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7270 - Tax Increment District

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 1,704	\$ -	\$ -	\$ 1,704
Total assets	<u>\$ 1,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,704</u>
Liabilities				
Due to other governments	\$ 1,704	\$ 1,704	\$ 1,704	\$ 1,704
Total Liabilities	<u>\$ 1,704</u>	<u>\$ 1,704</u>	<u>\$ 1,704</u>	<u>\$ 1,704</u>

7271 - Malting Plant TID

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 36,073	\$ 317,099	\$ 335,865	\$ 17,307
Taxes/assessments receivable	\$ -	\$ 317,603	\$ 317,008	\$ 595
Total assets	<u>\$ 36,073</u>	<u>\$ 634,702</u>	<u>\$ 652,873</u>	<u>\$ 17,902</u>
Liabilities				
Due to other governments	\$ 36,073	\$ 317,694	\$ 335,865	\$ 17,902
Total Liabilities	<u>\$ 36,073</u>	<u>\$ 317,694</u>	<u>\$ 335,865</u>	<u>\$ 17,902</u>

7272 - West Bank TID

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 2,844	\$ 683,300	\$ 684,157	\$ 1,987
Other accounts receivable				\$ -
Taxes/assessments receivable	\$ 8,673	\$ 789,163	\$ 681,174	\$ 116,662
Total assets	<u>\$ 11,517</u>	<u>\$ 1,472,463</u>	<u>\$ 1,365,330</u>	<u>\$ 118,650</u>
Liabilities				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Due to other governments	\$ 11,517	\$ 799,962	\$ 692,829	\$ 118,650
Total Liabilities	<u>\$ 11,517</u>	<u>\$ 799,962</u>	<u>\$ 692,829</u>	<u>\$ 118,650</u>

Cascade County
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7273 - New Downtown TID

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 55,927	\$ 1,293,969	\$ 1,327,082	\$ 22,813
Taxes/assessments receivable	\$ 3,307	\$ 2,986,629	\$ 2,854,039	\$ 135,897
Total assets	<u>\$ 59,233</u>	<u>\$ 4,280,598</u>	<u>\$ 4,181,121</u>	<u>\$ 158,710</u>
Liabilities				
Due to other governments	\$ 59,233	\$ 1,429,866	\$ 1,330,389	\$ 158,710
Total Liabilities	<u>\$ 59,233</u>	<u>\$ 1,429,866</u>	<u>\$ 1,330,389</u>	<u>\$ 158,710</u>

7274 - East Industrial Park

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 26,519	\$ 376,575	\$ 379,262	\$ 23,832
Taxes/assessments receivable	\$ 58,488	\$ 316,164	\$ 374,635	\$ 18
Total assets	<u>\$ 85,007</u>	<u>\$ 692,739</u>	<u>\$ 753,897</u>	<u>\$ 23,850</u>
Liabilities				
Due to other governments	\$ 85,008	\$ 376,593	\$ 437,751	\$ 23,850
Total Liabilities	<u>\$ 85,008</u>	<u>\$ 376,593</u>	<u>\$ 437,751</u>	<u>\$ 23,850</u>

7280 - Belt Fire District #18

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 93	\$ 95,380	\$ 95,406	\$ 67
External investment pool	\$ 807	\$ -	\$ 276	\$ 531
Taxes/assessments receivable	\$ 1,955	\$ 98,471	\$ 96,993	\$ 3,433
Total assets	<u>\$ 2,855</u>	<u>\$ 193,851</u>	<u>\$ 192,675</u>	<u>\$ 4,031</u>
Liabilities				
Due to other governments	\$ 2,855	\$ 98,813	\$ 97,637	\$ 4,031
Total Liabilities	<u>\$ 2,855</u>	<u>\$ 98,813</u>	<u>\$ 97,637</u>	<u>\$ 4,031</u>

Cascade County
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7290- Homestead Water

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 94	\$ 90	\$ -	\$ 184
External investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 90	\$ -	\$ 90	\$ -
Total assets	<u>\$ 184</u>	<u>\$ 90</u>	<u>\$ 90</u>	<u>\$ 184</u>
Liabilities				
Due to other governments	\$ 184	\$ 90	\$ 90	\$ 184
Total Liabilities	<u>\$ 184</u>	<u>\$ 90</u>	<u>\$ 90</u>	<u>\$ 184</u>

7295 - Sun Prairie Water Distr.

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 471	\$ 67	\$ -	\$ 942
External investment pool	\$ 4,131	\$ 4,087	\$ 4,491	\$ 3,727
Total assets	<u>\$ 4,602</u>	<u>\$ 4,154</u>	<u>\$ 4,491</u>	<u>\$ 4,669</u>
Liabilities				
Due to other governments	\$ 4,602	\$ 67	\$ -	\$ 4,669
Total Liabilities	<u>\$ 4,602</u>	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 4,669</u>

7300 - Sun River Cemetery

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 10	\$ 10,678	\$ 10,070	\$ 618
External investment pool	\$ 4,473	\$ 647	\$ 2,797	\$ 2,323
Taxes/assessments receivable	\$ 743	\$ 11,190	\$ 11,243	\$ 690
Total assets	<u>\$ 5,226</u>	<u>\$ 22,515</u>	<u>\$ 24,110</u>	<u>\$ 3,631</u>
Liabilities				
Due to other governments	\$ 5,226	\$ 12,015	\$ 13,610	\$ 3,631
Total Liabilities	<u>\$ 5,226</u>	<u>\$ 12,015</u>	<u>\$ 13,610</u>	<u>\$ 3,631</u>

Cascade County
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7310 - Black Eagle Fire Dist. #1

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 29,763	\$ 72,694	\$ 50,882	\$ 51,575
External investment pool	\$ 260,807	\$ 331,357	\$ 323,820	\$ 268,344
Taxes/assessments receivable	\$ 1,835	\$ 58,210	\$ 57,985	\$ 2,060
Total assets	<u>\$ 292,405</u>	<u>\$ 462,261</u>	<u>\$ 55,709</u>	<u>\$ 321,979</u>
Liabilities				
Due to other governments	\$ 292,405	\$ 82,291	\$ 52,717	\$ 321,979
Total Liabilities	<u>\$ 292,405</u>	<u>\$ 82,291</u>	<u>\$ 52,717</u>	<u>\$ 321,979</u>

7320 - Black Eagle Sewer Oper.

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 110	\$ 11,765	\$ 11,369	\$ 507
Taxes/assessments receivable	\$ 333	\$ 11,763	\$ 11,718	\$ 378
Total assets	<u>\$ 444</u>	<u>\$ 23,528</u>	<u>\$ 23,087</u>	<u>\$ 884</u>
Liabilities				
Accounts payable	\$ -	\$ 11,369	\$ 11,369	\$ -
Due to other governments	\$ 444	\$ 12,143	\$ 11,702	\$ 884
Total Liabilities	<u>\$ 444</u>	<u>\$ 23,512</u>	<u>\$ 23,071</u>	<u>\$ 884</u>

7330 - Simms Sewer

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 457	\$ 58,507	\$ 58,742	\$ 222
Taxes/assessments receivable	\$ 3,280	\$ 58,192	\$ 58,069	\$ 3,404
Total assets	<u>\$ 3,737</u>	<u>\$ 116,700</u>	<u>\$ 116,811</u>	<u>\$ 3,626</u>
Liabilities				
Accounts Payable	\$ -	\$ 58,742	\$ 58,742	\$ -
Due to other governments	\$ 3,737	\$ 61,911	\$ 62,022	\$ 3,626
Total Liabilities	<u>\$ 3,737</u>	<u>\$ 61,911</u>	<u>\$ 62,022</u>	<u>\$ 3,626</u>

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7340 - Conservation District

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 907	\$ 147,663	\$ 146,501	\$ 2,069
Taxes/assessments receivable	\$ 5,032	\$ 156,782	\$ 156,245	\$ 5,568
Total assets	<u>\$ 5,939</u>	<u>\$ 304,444</u>	<u>\$ 302,746</u>	<u>\$ 7,637</u>
Liabilities				
Accounts payable	\$ -	\$ 140,537	\$ 140,537	\$ -
Due to other governments	\$ 5,939	\$ 153,231	\$ 151,533	\$ 7,637
Total Liabilities	<u>\$ 5,939</u>	<u>\$ 293,768</u>	<u>\$ 292,070</u>	<u>\$ 7,637</u>

7349 - Per Med Levy Transit

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 274,849	\$ 270,214	\$ 4,635
External investment pool	\$ 5,141	\$ -	\$ 5,141	\$ -
Taxes/assessments receivable	\$ 18,505	\$ 314,527	\$ 325,829	\$ 7,203
Total assets	<u>\$ 23,646</u>	<u>\$ 589,376</u>	<u>\$ 601,184</u>	<u>\$ 11,838</u>
Liabilities				
Due to other governments	\$ 23,646	\$ 282,051	\$ 293,860	\$ 11,838
Total Liabilities	<u>\$ 23,646</u>	<u>\$ 282,051</u>	<u>\$ 293,860</u>	<u>\$ 11,838</u>

7350 - Transit

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 529,770	\$ 4,464,184	\$ 3,927,425	\$ 1,119,902
External investment pool	\$ 4,457,979	\$ 5,265,084	\$ 5,318,457	\$ 4,404,606
Taxes/assessments receivable	\$ 361,049	\$ 2,224,243	\$ 2,534,402	\$ 50,891
Total assets	<u>\$ 5,348,798</u>	<u>\$ 11,953,511</u>	<u>\$ 11,780,284</u>	<u>\$ 5,575,399</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	\$ 5,348,798	\$ 4,515,075	\$ 4,288,475	\$ 5,575,399
Total Liabilities	<u>\$ 5,348,798</u>	<u>\$ 4,515,075</u>	<u>\$ 4,288,475</u>	<u>\$ 5,575,399</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7360 - Northcentral Learning Re

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 14,085	\$ 662,068	\$ 626,184	\$ 49,969
External investment pool	\$ 123,420	\$ 313,872	\$ 238,903	\$ 198,389
Total assets	<u>\$ 137,505</u>	<u>\$ 975,940</u>	<u>\$ 865,087</u>	<u>\$ 248,358</u>
Liabilities				
Due to other governments	\$ 137,505	\$ 975,940	\$ 865,087	\$ 248,358
Total Liabilities	<u>\$ 137,505</u>	<u>\$ 975,940</u>	<u>\$ 865,087</u>	<u>\$ 248,358</u>

7361 - Upper/Lower River Road

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 212	\$ -	\$ -	\$ 212
Total assets	<u>\$ 212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	\$ 212	\$ 212	\$ 212	\$ 212
Total Liabilities	<u>\$ 212</u>	<u>\$ 212</u>	<u>\$ 212</u>	<u>\$ 212</u>

7364 - Search and Rescue

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 531	\$ 68,501	\$ 68,255	\$ 777
Taxes/assessments receivable	\$ 6,566	\$ 59,035	\$ 63,807	\$ 1,794
Total assets	<u>\$ 7,096</u>	<u>\$ 127,536</u>	<u>\$ 132,062</u>	<u>\$ 2,570</u>
Liabilities				
Accounts payable	\$ -	\$ 68,246	\$ 68,246	\$ -
Due to other governments	\$ 7,096	\$ 70,295	\$ 74,821	\$ 2,570
Total Liabilities	<u>\$ 7,096</u>	<u>\$ 138,540</u>	<u>\$ 143,066</u>	<u>\$ 2,570</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7372 - Gore Hill Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 918	\$ 206,405	\$ 207,061	\$ 262
Taxes/assessments receivable	\$ 6,824	\$ 203,285	\$ 205,890	\$ 4,219
Total assets	<u>\$ 7,742</u>	<u>\$ 409,689</u>	<u>\$ 412,951</u>	<u>\$ 4,481</u>
Liabilities				
Accounts payable	\$ -	\$ 207,061	\$ 207,061	\$ -
Due to other governments	\$ 7,742	\$ 210,623	\$ 213,884	\$ 4,481
Total Liabilities	<u>\$ 7,742</u>	<u>\$ 417,684</u>	<u>\$ 420,945</u>	<u>\$ 4,481</u>

7373 - Sand Coulee Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 1,485	\$ 97,062	\$ 97,963	\$ 583
Taxes/assessments receivable	\$ 30,998	\$ 95,850	\$ 97,838	\$ 29,010
Total assets	<u>\$ 32,482</u>	<u>\$ 192,912</u>	<u>\$ 195,801</u>	<u>\$ 29,593</u>
Liabilities				
Accounts payable	\$ -	\$ 97,963	\$ 97,963	\$ -
Due to other governments	\$ 32,482	\$ 126,072	\$ 128,961	\$ 29,593
Total Liabilities	<u>\$ 32,482</u>	<u>\$ 224,035</u>	<u>\$ 226,924</u>	<u>\$ 29,593</u>

7374 - Simms Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 424	\$ 16,483	\$ 16,907	\$ -
Taxes/assessments receivable	\$ 3,638	\$ 15,900	\$ 16,388	\$ 3,150
Total assets	<u>\$ 4,061</u>	<u>\$ 32,383</u>	<u>\$ 33,295</u>	<u>\$ 3,150</u>
Liabilities				
Accounts Payable	\$ -	\$ 16,907	\$ 16,907	\$ -
Due to other governments	\$ 4,061	\$ 19,633	\$ 20,545	\$ 3,150
Total Liabilities	<u>\$ 4,061</u>	<u>\$ 19,633</u>	<u>\$ 20,545</u>	<u>\$ 3,150</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7375 - Stockett Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 951	\$ 951	\$ -
Taxes/assessments receivable	\$ 4,995	\$ -	\$ 540	\$ 4,455
Total assets	<u>\$ 4,995</u>	<u>\$ 951</u>	<u>\$ 1,491</u>	<u>\$ 4,455</u>
Liabilities				
Accounts Payable	\$ -	\$ 951	\$ 951	\$ -
Due to other governments	\$ 4,995	\$ 5,406	\$ 5,946	\$ 4,455
Total Liabilities	<u>\$ 4,995</u>	<u>\$ 6,357</u>	<u>\$ 6,897</u>	<u>\$ 4,455</u>

7376 - Ulm Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 703	\$ 259,291	\$ 259,797	\$ 197
Taxes/assessments receivable	\$ 11,525	\$ 60,045	\$ 59,775	\$ 11,795
Total assets	<u>\$ 12,228</u>	<u>\$ 319,336</u>	<u>\$ 319,572</u>	<u>\$ 11,992</u>
Liabilities				
Accounts payable	\$ -	\$ 259,672	\$ 259,672	\$ -
Due to other governments	\$ 12,228	\$ 271,086	\$ 271,322	\$ 11,992
Total Liabilities	<u>\$ 12,228</u>	<u>\$ 530,757</u>	<u>\$ 530,993</u>	<u>\$ 11,992</u>

7377 - Vaughn Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 1,893	\$ 133,880	\$ 133,761	\$ 2,012
Taxes/assessments receivable	\$ 69,338	\$ 134,400	\$ 135,713	\$ 68,025
Total assets	<u>\$ 71,231</u>	<u>\$ 268,280</u>	<u>\$ 269,474</u>	<u>\$ 70,037</u>
Liabilities				
Accounts payable	\$ -	\$ 133,761	\$ 133,761	\$ -
Due to other governments	\$ 71,231	\$ 201,905	\$ 203,099	\$ 70,037
Total Liabilities	<u>\$ 71,231</u>	<u>\$ 335,667</u>	<u>\$ 336,860</u>	<u>\$ 70,037</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7378 - Fort Shaw Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 192	\$ 17,894	\$ 18,086	\$ -
Taxes/assessments receivable	\$ 5,055	\$ 18,225	\$ 17,738	\$ 5,543
Total assets	<u>\$ 5,247</u>	<u>\$ 36,119</u>	<u>\$ 35,824</u>	<u>\$ 5,543</u>
Liabilities				
Accounts payable	\$ -	\$ 18,086	\$ 18,086	\$ -
Due to other governments	\$ 5,247	\$ 23,437	\$ 23,141	\$ 5,543
Total Liabilities	<u>\$ 5,247</u>	<u>\$ 23,437</u>	<u>\$ 23,141</u>	<u>\$ 5,543</u>

7379 - Monarch Rural Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 332	\$ 27,970	\$ 28,232	\$ 70
Taxes/assessments receivable	\$ 1,983	\$ 27,105	\$ 27,950	\$ 1,138
Total assets	<u>\$ 2,315</u>	<u>\$ 55,075</u>	<u>\$ 56,182</u>	<u>\$ 1,208</u>
Liabilities				
Accounts payable	\$ -	\$ 28,232	\$ 28,232	\$ -
Due to other governments	\$ 2,315	\$ 29,108	\$ 30,215	\$ 1,208
Total Liabilities	<u>\$ 2,315</u>	<u>\$ 57,340</u>	<u>\$ 58,447</u>	<u>\$ 1,208</u>

7380 - Black Eagle Rural Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 1,636	\$ 175,469	\$ 176,115	\$ 990
Taxes/assessments receivable	\$ 42,400	\$ 171,200	\$ 174,600	\$ 39,000
Total assets	<u>\$ 44,036</u>	<u>\$ 346,669</u>	<u>\$ 350,715</u>	<u>\$ 39,990</u>
Liabilities				
Accounts payable	\$ -	\$ 176,115	\$ 176,115	\$ -
Due to other governments	\$ 44,036	\$ 214,469	\$ 218,515	\$ 39,990
Total Liabilities	<u>\$ 44,036</u>	<u>\$ 390,584</u>	<u>\$ 394,631</u>	<u>\$ 39,990</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7381 - Dearborn Fire District

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 1,433	\$ 127,323	\$ 119,087	\$ 9,668
Taxes/assessments receivable	\$ 8,140	\$ 88,320	\$ 90,493	\$ 5,968
Total assets	<u>\$ 9,573</u>	<u>\$ 215,643</u>	<u>\$ 209,580</u>	<u>\$ 15,636</u>
Liabilities				
Accounts payable	\$ -	\$ 119,087	\$ 119,087	\$ -
Due to other governments	\$ 9,573	\$ 133,290	\$ 127,227	\$ 15,636
Total Liabilities	<u>\$ 9,573</u>	<u>\$ 252,378</u>	<u>\$ 246,315</u>	<u>\$ 15,636</u>

7382 - Cascade Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 137	\$ 20,948	\$ 21,085	\$ -
Taxes/assessments receivable	\$ 1,080	\$ 20,723	\$ 20,903	\$ 900
Total assets	<u>\$ 1,217</u>	<u>\$ 41,670</u>	<u>\$ 41,987</u>	<u>\$ 900</u>
Liabilities				
Accounts Payable	\$ -	\$ 21,062	\$ 21,062	\$ -
Due to other governments	\$ 1,217	\$ 21,826	\$ 22,165	\$ 878
Total Liabilities	<u>\$ 1,217</u>	<u>\$ 21,826</u>	<u>\$ 22,165</u>	<u>\$ 878</u>

7383 - Sun River Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 426	\$ 30,225	\$ 30,501	\$ 150
Taxes/assessments receivable	\$ 6,300	\$ 30,000	\$ 30,525	\$ 5,775
Total assets	<u>\$ 6,726</u>	<u>\$ 60,225</u>	<u>\$ 61,026</u>	<u>\$ 5,925</u>
Liabilities				
Accounts payable	\$ -	\$ 30,501	\$ 30,501	\$ -
Due to other governments	\$ 6,726	\$ 36,000	\$ 36,801	\$ 5,925
Total Liabilities	<u>\$ 6,726</u>	<u>\$ 66,501</u>	<u>\$ 67,302</u>	<u>\$ 5,925</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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6/30/2020

7402 Recording Liens

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 16,836	\$ 171,478	\$ 169,560	\$ 18,754
Total assets	<u>\$ 16,836</u>	<u>\$ 171,478</u>	<u>\$ 169,560</u>	<u>\$ 18,754</u>
Liabilities				
Due to other governments	\$ 16,836	\$ 171,478	\$ 169,560	\$ 18,754
Total Liabilities	<u>\$ 16,836</u>	<u>\$ 171,478</u>	<u>\$ 169,560</u>	<u>\$ 18,754</u>

7403 Titles

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 11,554	\$ 96,324	\$ 98,551	\$ 9,327
Total assets	<u>\$ 11,554</u>	<u>\$ 96,324</u>	<u>\$ 98,551</u>	<u>\$ 9,327</u>
Liabilities				
Due to other governments	\$ 11,554	\$ 96,324	\$ 98,551	\$ 9,327
Total Liabilities	<u>\$ 11,554</u>	<u>\$ 96,324</u>	<u>\$ 98,551</u>	<u>\$ 9,327</u>

7404 Dub Tabs/Reg/Plates Decals

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 2,439	\$ 24,078	\$ 24,314	\$ 2,203
Total assets	<u>\$ 2,439</u>	<u>\$ 24,078</u>	<u>\$ 24,314</u>	<u>\$ 2,203</u>
Liabilities				
Due to other governments	\$ 2,439	\$ 24,078	\$ 24,314	\$ 2,203
Total Liabilities	<u>\$ 2,439</u>	<u>\$ 24,078</u>	<u>\$ 24,314</u>	<u>\$ 2,203</u>

7405 Personalized Plates

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 4,825	\$ 59,760	\$ 58,510	\$ 6,075
Total assets	<u>\$ 4,825</u>	<u>\$ 59,760</u>	<u>\$ 58,510</u>	<u>\$ 6,075</u>
Liabilities				
Due to other governments	\$ 4,825	\$ 59,760	\$ 58,510	\$ 6,075
Total Liabilities	<u>\$ 4,825</u>	<u>\$ 59,760</u>	<u>\$ 58,510</u>	<u>\$ 6,075</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7407 State Assigned VIN

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 75	\$ 530	\$ 490	\$ 115
Total assets	<u>\$ 75</u>	<u>\$ 530</u>	<u>\$ 490</u>	<u>\$ 115</u>
Liabilities				
Due to other governments	\$ 75	\$ 530	\$ 490	\$ 115
Total Liabilities	<u>\$ 75</u>	<u>\$ 530</u>	<u>\$ 490</u>	<u>\$ 115</u>

7408 Temp Registration Permit

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 18,408	\$ 203,717	\$ 198,647	\$ 23,478
Total assets	<u>\$ 18,408</u>	<u>\$ 203,717</u>	<u>\$ 198,647</u>	<u>\$ 23,478</u>
Liabilities				
Due to other governments	\$ 18,408	\$ 203,717	\$ 198,647	\$ 23,478
Total Liabilities	<u>\$ 18,408</u>	<u>\$ 203,717</u>	<u>\$ 198,647</u>	<u>\$ 23,478</u>

7409 Snowmobile Decal; Duplicate Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 5	\$ 5	\$ -
Total assets	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ -	\$ 5	\$ 5	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ -</u>

7410 MHP Salary & Retention Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 46,820	\$ 510,275	\$ 508,335	\$ 48,760
Total assets	<u>\$ 46,820</u>	<u>\$ 510,275</u>	<u>\$ 508,335</u>	<u>\$ 48,760</u>
Liabilities				
Due to other governments	\$ 46,820	\$ 510,275	\$ 508,335	\$ 48,760
Total Liabilities	<u>\$ 46,820</u>	<u>\$ 510,275</u>	<u>\$ 508,335</u>	<u>\$ 48,760</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
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7411 New Number Plates Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 22,570	\$ 244,980	\$ 238,800	\$ 28,750
Total assets	<u>\$ 22,570</u>	<u>\$ 244,980</u>	<u>\$ 238,800</u>	<u>\$ 28,750</u>
Liabilities				
Due to other governments	\$ 22,570	\$ 244,980	\$ 238,800	\$ 28,750
Total Liabilities	<u>\$ 22,570</u>	<u>\$ 244,980</u>	<u>\$ 238,800</u>	<u>\$ 28,750</u>

7413 Mil Affairs Cem Plate Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 1,060	\$ 9,680	\$ 9,890	\$ 850
Total assets	<u>\$ 1,060</u>	<u>\$ 9,680</u>	<u>\$ 9,890</u>	<u>\$ 850</u>
Liabilities				
Due to other governments	\$ 1,060	\$ 9,680	\$ 9,890	\$ 850
Total Liabilities	<u>\$ 1,060</u>	<u>\$ 9,680</u>	<u>\$ 9,890</u>	<u>\$ 850</u>

7414 L&C Bicentennial Plate Donation

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 140	\$ 1,260	\$ 1,240	\$ 160
Total assets	<u>\$ 140</u>	<u>\$ 1,260</u>	<u>\$ 1,240</u>	<u>\$ 160</u>
Liabilities				
Due to other governments	\$ 140	\$ 1,260	\$ 1,240	\$ 160
Total Liabilities	<u>\$ 140</u>	<u>\$ 1,260</u>	<u>\$ 1,240</u>	<u>\$ 160</u>

7415 Spec LP Admin Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 1,970	\$ 22,850	\$ 22,285	\$ 2,535
Total assets	<u>\$ 1,970</u>	<u>\$ 22,850</u>	<u>\$ 22,285</u>	<u>\$ 2,535</u>
Liabilities				
Due to other governments	\$ 1,970	\$ 22,850	\$ 22,285	\$ 2,535
Total Liabilities	<u>\$ 1,970</u>	<u>\$ 22,850</u>	<u>\$ 22,285</u>	<u>\$ 2,535</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7417 Flat Fee Reg Lrg Trucks/Trlr

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 24,825	\$ 301,347	\$ 292,568	\$ 33,603
Total assets	<u>\$ 24,825</u>	<u>\$ 301,347</u>	<u>\$ 292,568</u>	<u>\$ 33,603</u>
Liabilities				
Due to other governments	\$ 24,825	\$ 301,347	\$ 292,568	\$ 33,603
Total Liabilities	<u>\$ 24,825</u>	<u>\$ 301,347</u>	<u>\$ 292,568</u>	<u>\$ 33,603</u>

7419 Flat Fee Reg MH/Travel Trlr

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 27,148	\$ 211,024	\$ 205,519	\$ 32,653
Total assets	<u>\$ 27,148</u>	<u>\$ 211,024</u>	<u>\$ 205,519</u>	<u>\$ 32,653</u>
Liabilities				
Due to other governments	\$ 27,148	\$ 211,024	\$ 205,519	\$ 32,653
Total Liabilities	<u>\$ 27,148</u>	<u>\$ 211,024</u>	<u>\$ 205,519</u>	<u>\$ 32,653</u>

7421 Flat Fee Reg LV?MC/Quad/DU

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 408,853	\$ 4,610,562	\$ 4,590,065	\$ 429,350
Total assets	<u>\$ 408,853</u>	<u>\$ 4,610,562</u>	<u>\$ 4,590,065</u>	<u>\$ 429,350</u>
Liabilities				
Due to other governments	\$ 408,853	\$ 4,610,562	\$ 4,590,065	\$ 429,350
Total Liabilities	<u>\$ 408,853</u>	<u>\$ 4,610,562</u>	<u>\$ 4,590,065</u>	<u>\$ 429,350</u>

7422 Flat Fee Reg-Boat/PWC/MP/SM/OHV

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 14,377	\$ 105,474	\$ 102,636	\$ 17,215
Total assets	<u>\$ 14,377</u>	<u>\$ 105,474</u>	<u>\$ 102,636</u>	<u>\$ 17,215</u>
Liabilities				
Due to other governments	\$ 14,377	\$ 89,723	\$ 86,885	\$ 17,215
Total Liabilities	<u>\$ 14,377</u>	<u>\$ 89,723</u>	<u>\$ 86,885</u>	<u>\$ 17,215</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7424 GVW Fees

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 40,694	\$ 652,966	\$ 648,252	\$ 45,409
Total assets	<u>\$ 40,694</u>	<u>\$ 652,966</u>	<u>\$ 648,252</u>	<u>\$ 45,409</u>
Liabilities				
Due to other governments	\$ 40,694	\$ 652,966	\$ 648,252	\$ 45,409
Total Liabilities	<u>\$ 40,694</u>	<u>\$ 652,966</u>	<u>\$ 648,252</u>	<u>\$ 45,409</u>

7425 Shared Use Opt-in

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 10	\$ 195	\$ 170	\$ 35
Total assets	<u>\$ 10</u>	<u>\$ 195</u>	<u>\$ 170</u>	<u>\$ 35</u>
Liabilities				
Due to other governments	\$ 10	\$ 195	\$ 170	\$ 35
Total Liabilities	<u>\$ 10</u>	<u>\$ 195</u>	<u>\$ 170</u>	<u>\$ 35</u>

7426 Motor Vehicle Misc/Other

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 15	\$ 1,140	\$ 1,155	\$ -
Total assets	<u>\$ 15</u>	<u>\$ 1,140</u>	<u>\$ 1,155</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ 15	\$ 1,140	\$ 1,155	\$ -
Total Liabilities	<u>\$ 15</u>	<u>\$ 1,140</u>	<u>\$ 1,155</u>	<u>\$ -</u>

7427 Spec LP Fee Agency/Org

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 26,495	\$ 300,585	\$ 297,460	\$ 29,620
Total assets	<u>\$ 26,495</u>	<u>\$ 300,585</u>	<u>\$ 297,460</u>	<u>\$ 29,620</u>
Liabilities				
Due to other governments	\$ 26,495	\$ 300,585	\$ 297,460	\$ 29,620
Total Liabilities	<u>\$ 26,495</u>	<u>\$ 300,585</u>	<u>\$ 297,460</u>	<u>\$ 29,620</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7428 LMV - State Parks Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 21,960	\$ 281,049	\$ 272,337	\$ 30,672
Total assets	<u>\$ 21,960</u>	<u>\$ 281,049</u>	<u>\$ 272,337</u>	<u>\$ 30,672</u>
Liabilities				
Due to other governments	\$ 21,960	\$ 281,049	\$ 272,337	\$ 30,672
Total Liabilities	<u>\$ 21,960</u>	<u>\$ 281,049</u>	<u>\$ 272,337</u>	<u>\$ 30,672</u>

7430 COLPIF Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 25	\$ 20	\$ 5
Total assets	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 20</u>	<u>\$ 5</u>
Liabilities				
Due to other governments	\$ -	\$ 25	\$ 20	\$ 5
Total Liabilities	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 20</u>	<u>\$ 5</u>

7431 Collect Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 20	\$ 40	\$ 60	\$ -
Total assets	<u>\$ 20</u>	<u>\$ 40</u>	<u>\$ 60</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ 20	\$ 40	\$ 60	\$ -
Total Liabilities	<u>\$ 20</u>	<u>\$ 40</u>	<u>\$ 60</u>	<u>\$ -</u>

7434 Collegiate Plate-Appl/Mant Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 100	\$ 1,460	\$ 1,350	\$ 210
Total assets	<u>\$ 100</u>	<u>\$ 1,460</u>	<u>\$ 1,350</u>	<u>\$ 210</u>
Liabilities				
Due to other governments	\$ 100	\$ 1,460	\$ 1,350	\$ 210
Total Liabilities	<u>\$ 100</u>	<u>\$ 1,460</u>	<u>\$ 1,350</u>	<u>\$ 210</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7435 Motorcycle Safety Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 2,400	\$ 23,536	\$ 21,680	\$ 4,256
Total assets	<u>\$ 2,400</u>	<u>\$ 23,536</u>	<u>\$ 21,680</u>	<u>\$ 4,256</u>
Liabilities				
Due to other governments	\$ 2,400	\$ 23,536	\$ 21,680	\$ 4,256
Total Liabilities	<u>\$ 2,400</u>	<u>\$ 23,536</u>	<u>\$ 21,680</u>	<u>\$ 4,256</u>

7436 OHV Duplicate Decal Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 25	\$ 110	\$ 125	\$ 10
Total assets	<u>\$ 25</u>	<u>\$ 110</u>	<u>\$ 125</u>	<u>\$ 10</u>
Liabilities				
Due to other governments	\$ 25	\$ 110	\$ 125	\$ 10
Total Liabilities	<u>\$ 25</u>	<u>\$ 110</u>	<u>\$ 125</u>	<u>\$ 10</u>

7437 Late Registration Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 3,380	\$ 45,110	\$ 44,050	\$ 4,440
Total assets	<u>\$ 3,380</u>	<u>\$ 45,110</u>	<u>\$ 44,050</u>	<u>\$ 4,440</u>
Liabilities				
Due to other governments	\$ 3,380	\$ 45,110	\$ 44,050	\$ 4,440
Total Liabilities	<u>\$ 3,380</u>	<u>\$ 45,110</u>	<u>\$ 44,050</u>	<u>\$ 4,440</u>

7444 Organ Donor Awareness Donation

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 19	\$ 350	\$ 356	\$ 13
Total assets	<u>\$ 19</u>	<u>\$ 350</u>	<u>\$ 356</u>	<u>\$ 13</u>
Liabilities				
Due to other governments	\$ 19	\$ 350	\$ 356	\$ 13
Total Liabilities	<u>\$ 19</u>	<u>\$ 350</u>	<u>\$ 356</u>	<u>\$ 13</u>

Cascade County
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7445 Traumatic Brain Injury Donation

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 12	\$ 270	\$ 276	\$ 5
Total assets	<u>\$ 12</u>	<u>\$ 270</u>	<u>\$ 276</u>	<u>\$ 5</u>
Liabilities				
Due to other governments	\$ 12	\$ 270	\$ 276	\$ 5
Total Liabilities	<u>\$ 12</u>	<u>\$ 270</u>	<u>\$ 276</u>	<u>\$ 5</u>

7446 MT Children Admin Fee

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 180	\$ 1,240	\$ 1,260	\$ 160
Total assets	<u>\$ 180</u>	<u>\$ 1,240</u>	<u>\$ 1,260</u>	<u>\$ 160</u>
Liabilities				
Due to other governments	\$ 180	\$ 1,240	\$ 1,260	\$ 160
Total Liabilities	<u>\$ 180</u>	<u>\$ 1,240</u>	<u>\$ 1,260</u>	<u>\$ 160</u>

7450 Availabe State Agency 44

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 15,938	\$ 15,938	\$ -
Total assets	<u>\$ -</u>	<u>\$ 15,938</u>	<u>\$ 15,938</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ -	\$ 15,938	\$ 15,938	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 15,938</u>	<u>\$ 15,938</u>	<u>\$ -</u>

7451 J.P. Fines/Forfeitures 50%

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 14,666	\$ 165,475	\$ 164,944	\$ 15,198
Total assets	<u>\$ 14,666</u>	<u>\$ 165,475</u>	<u>\$ 164,944</u>	<u>\$ 15,198</u>
Liabilities				
Due to other governments	\$ 14,666	\$ 165,475	\$ 164,944	\$ 15,198
Total Liabilities	<u>\$ 14,666</u>	<u>\$ 165,475</u>	<u>\$ 164,944</u>	<u>\$ 15,198</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7458 Court Information Technology

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 6,819	\$ 80,812	\$ 83,009	\$ 4,622
Total assets	<u>\$ 6,819</u>	<u>\$ 80,812</u>	<u>\$ 83,009</u>	<u>\$ 4,622</u>
Liabilities				
Due to other governments	\$ 6,819	\$ 80,812	\$ 83,009	\$ 4,622
Total Liabilities	<u>\$ 6,819</u>	<u>\$ 80,812</u>	<u>\$ 83,009</u>	<u>\$ 4,622</u>

7461 - Clerk of Court Fees (100%)

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 14,177	\$ 141,889	\$ 144,734	\$ 11,332
Total assets	<u>\$ 14,177</u>	<u>\$ 141,889</u>	<u>\$ 144,734</u>	<u>\$ 11,332</u>
Liabilities				
Due to other governments	\$ 14,177	\$ 141,889	\$ 144,734	\$ 11,332
Total Liabilities	<u>\$ 14,177</u>	<u>\$ 141,889</u>	<u>\$ 144,734</u>	<u>\$ 11,332</u>

7462 - Petition for Adoption \$75

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 450	\$ 7,950	\$ 7,125	\$ 1,275
Total assets	<u>\$ 450</u>	<u>\$ 7,950</u>	<u>\$ 7,125</u>	<u>\$ 1,275</u>
Liabilities				
Due to other governments	\$ 450	\$ 7,950	\$ 7,125	\$ 1,275
Total Liabilities	<u>\$ 450</u>	<u>\$ 7,950</u>	<u>\$ 7,125</u>	<u>\$ 1,275</u>

7463 - Actions or Proceedings

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 2,970	\$ 43,740	\$ 43,110	\$ 3,600
Total assets	<u>\$ 2,970</u>	<u>\$ 43,740</u>	<u>\$ 43,110</u>	<u>\$ 3,600</u>
Liabilities				
Due to other governments	\$ 2,970	\$ 43,740	\$ 43,110	\$ 3,600
Total Liabilities	<u>\$ 2,970</u>	<u>\$ 43,740</u>	<u>\$ 43,110</u>	<u>\$ 3,600</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7464 - Dissolution of Marriage

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 5,100	\$ 47,430	\$ 48,450	\$ 4,080
Total assets	<u>\$ 5,100</u>	<u>\$ 47,430</u>	<u>\$ 48,450</u>	<u>\$ 4,080</u>
Liabilities				
Due to other governments	\$ 5,100	\$ 47,430	\$ 48,450	\$ 4,080
Total Liabilities	<u>\$ 5,100</u>	<u>\$ 47,430</u>	<u>\$ 48,450</u>	<u>\$ 4,080</u>

7465 - Legal Separation, Petition

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 1,200	\$ 1,050	\$ 150
Total assets	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ 1,050</u>	<u>\$ 150</u>
Liabilities				
Due to other governments	\$ -	\$ 1,200	\$ 1,050	\$ 150
Total Liabilities	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ 1,050</u>	<u>\$ 150</u>

7466 - Fines, Assess, Pmt, Forfeit

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 585	\$ 20,075	\$ 20,464	\$ 196
Total assets	<u>\$ 585</u>	<u>\$ 20,075</u>	<u>\$ 20,464</u>	<u>\$ 196</u>
Liabilities				
Due to other governments	\$ 585	\$ 20,075	\$ 20,464	\$ 196
Total Liabilities	<u>\$ 585</u>	<u>\$ 20,075</u>	<u>\$ 20,464</u>	<u>\$ 196</u>

7467 - Mt Law Enforcement Acad

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 3,079	\$ 16,964	\$ 18,523	\$ 1,520
Total assets	<u>\$ 3,079</u>	<u>\$ 16,964</u>	<u>\$ 18,523</u>	<u>\$ 1,520</u>
Liabilities				
Due to other governments	\$ 3,079	\$ 16,964	\$ 18,523	\$ 1,520
Total Liabilities	<u>\$ 3,079</u>	<u>\$ 16,964</u>	<u>\$ 18,523</u>	<u>\$ 1,520</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7468 - Family Intervention

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 988	\$ 7,566	\$ 7,605	\$ 949
Total assets	<u>\$ 988</u>	<u>\$ 7,566</u>	<u>\$ 7,605</u>	<u>\$ 949</u>
Liabilities				
Due to other governments	\$ 988	\$ 7,566	\$ 7,605	\$ 949
Total Liabilities	<u>\$ 988</u>	<u>\$ 7,566</u>	<u>\$ 7,605</u>	<u>\$ 949</u>

7471 - Victims of Domestic Viol

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 149	\$ 2,968	\$ 3,116	\$ -
Total assets	<u>\$ 149</u>	<u>\$ 2,968</u>	<u>\$ 3,116</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ 149	\$ 2,968	\$ 3,116	\$ -
Total Liabilities	<u>\$ 149</u>	<u>\$ 2,968</u>	<u>\$ 3,116</u>	<u>\$ -</u>

7507 - State Remodeling

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 57,357	\$ 26,532	\$ 83,889	\$ -
Taxes/assessments receivable	\$ 18	\$ 26,509	\$ 26,527	\$ -
Total assets	<u>\$ 57,375</u>	<u>\$ 53,041</u>	<u>\$ 110,416</u>	<u>\$ -</u>
Liabilities				
Accounts Payable	\$ -	\$ 70,414	\$ 70,414	\$ -
Due to other governments	\$ 57,375	\$ 26,532	\$ 83,907	\$ -
Total Liabilities	<u>\$ 57,375</u>	<u>\$ 26,532</u>	<u>\$ 83,907</u>	<u>\$ -</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7521 - University Millage				
	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 10,513	\$ 1,070,792	\$ 1,065,889	\$ 15,416
Taxes/assessments receivable	\$ 131,030	\$ 1,175,292	\$ 1,267,678	\$ 38,643
Total assets	<u>\$ 141,543</u>	<u>\$ 2,246,084</u>	<u>\$ 2,333,567</u>	<u>\$ 54,060</u>
Liabilities				
Due to other governments	\$ 141,543	\$ 1,108,972	\$ 1,196,455	\$ 54,060
Total Liabilities	<u>\$ 141,543</u>	<u>\$ 1,108,972</u>	<u>\$ 1,196,455</u>	<u>\$ 54,060</u>
7522 - University Mill- Non Levy				
	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 121	\$ 1,851	\$ 1,843	\$ 129
Total assets	<u>\$ 121</u>	<u>\$ 1,851</u>	<u>\$ 1,843</u>	<u>\$ 129</u>
Liabilities				
Due to other governments	\$ 121	\$ 1,851	\$ 1,843	\$ 129
Total Liabilities	<u>\$ 121</u>	<u>\$ 1,851</u>	<u>\$ 1,843</u>	<u>\$ 129</u>
7523 - Tax Inc Dist - University				
	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 1,053	\$ 23,338	\$ 23,838	\$ 553
Taxes/assessments receivable	\$ 687	\$ 37,244	\$ 35,804	\$ 2,128
Total assets	<u>\$ 1,740</u>	<u>\$ 60,581</u>	<u>\$ 59,641</u>	<u>\$ 2,680</u>
Liabilities				
Due to other governments	\$ 1,740	\$ 25,465	\$ 24,525	\$ 2,680
Total Liabilities	<u>\$ 1,740</u>	<u>\$ 25,465</u>	<u>\$ 24,525</u>	<u>\$ 2,680</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7527 - State Equalization- AV Tax

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 70,085	\$ 7,138,592	\$ 7,105,902	\$ 102,776
Taxes/assessments receivable	\$ 871,134	\$ 7,835,259	\$ 8,451,166	\$ 255,227
Total assets	<u>\$ 941,219</u>	<u>\$ 14,973,852</u>	<u>\$ 15,557,068</u>	<u>\$ 358,003</u>
Liabilities				
Due to other governments	\$ 941,219	\$ 7,390,733	\$ 7,973,949	\$ 358,003
Total Liabilities	<u>\$ 941,219</u>	<u>\$ 7,390,733</u>	<u>\$ 7,973,949</u>	<u>\$ 358,003</u>

7528 - State Equalization - Non Levy

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 808	\$ 12,325	\$ 12,273	\$ 860
Total assets	<u>\$ 808</u>	<u>\$ 12,325</u>	<u>\$ 12,273</u>	<u>\$ 860</u>
Liabilities				
Due to other governments	\$ 808	\$ 12,325	\$ 12,273	\$ 860
Total Liabilities	<u>\$ 808</u>	<u>\$ 12,325</u>	<u>\$ 12,273</u>	<u>\$ 860</u>

7529 - Elementary Equal - AV Tax

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 58,269	\$ 5,884,848	\$ 5,858,327	\$ 84,789
Taxes/assessments receivable	\$ 720,842	\$ 6,464,090	\$ 6,972,212	\$ 212,720
Total assets	<u>\$ 779,111</u>	<u>\$ 12,348,937</u>	<u>\$ 12,830,539</u>	<u>\$ 297,510</u>
Liabilities				
Due to other governments	\$ 779,111	\$ 6,095,021	\$ 6,576,623	\$ 297,510
Total Liabilities	<u>\$ 779,111</u>	<u>\$ 6,095,021</u>	<u>\$ 6,576,623</u>	<u>\$ 297,510</u>

7530 - Elementary Equal- Non Levy

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 667	\$ 10,167	\$ 10,125	\$ 709
Total assets	<u>\$ 667</u>	<u>\$ 10,167</u>	<u>\$ 10,125</u>	<u>\$ 709</u>
Liabilities				
Due to other governments	\$ 667	\$ 10,167	\$ 10,125	\$ 709
Total Liabilities	<u>\$ 667</u>	<u>\$ 10,167</u>	<u>\$ 10,125</u>	<u>\$ 709</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7531 - High School Equal- AV Tax

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 38,846	\$ 3,923,235	\$ 3,905,555	\$ 56,527
Taxes/assessments receivable	\$ 480,474	\$ 4,309,396	\$ 4,648,145	\$ 141,725
Total assets	<u>\$ 519,320</u>	<u>\$ 8,232,632</u>	<u>\$ 8,553,700</u>	<u>\$ 198,251</u>
Liabilities				
Due to other governments	\$ 519,320	\$ 4,063,262	\$ 4,384,331	\$ 198,251
Total Liabilities	<u>\$ 519,320</u>	<u>\$ 4,063,262</u>	<u>\$ 4,384,331</u>	<u>\$ 198,251</u>

7532 - High School Equal - Non Levy

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 445	\$ 6,780	\$ 6,751	\$ 473
Total assets	<u>\$ 445</u>	<u>\$ 6,780</u>	<u>\$ 6,751</u>	<u>\$ 473</u>
Liabilities				
Due to other governments	\$ 445	\$ 6,780	\$ 6,751	\$ 473
Total Liabilities	<u>\$ 445</u>	<u>\$ 6,780</u>	<u>\$ 6,751</u>	<u>\$ 473</u>

7533 - Vo-Tech Millage - AV Tax

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 2,628	\$ 267,498	\$ 266,273	\$ 3,854
Taxes/assessments receivable	\$ 32,764	\$ 293,823	\$ 316,921	\$ 9,666
Total assets	<u>\$ 35,392</u>	<u>\$ 561,322</u>	<u>\$ 583,193</u>	<u>\$ 13,520</u>
Liabilities				
Due to other governments	\$ 35,392	\$ 277,049	\$ 298,920	\$ 13,520
Total Liabilities	<u>\$ 35,392</u>	<u>\$ 277,049</u>	<u>\$ 298,920</u>	<u>\$ 13,520</u>

7534 - Vo-Tech Millage - Non Levy

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 30	\$ 458	\$ 456	\$ 32
Total assets	<u>\$ 30</u>	<u>\$ 458</u>	<u>\$ 456</u>	<u>\$ 32</u>
Liabilities				
Due to other governments	\$ 30	\$ 458	\$ 456	\$ 32
Total Liabilities	<u>\$ 30</u>	<u>\$ 458</u>	<u>\$ 456</u>	<u>\$ 32</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
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7541 - HS Equal - Federal Forest - Non Levy

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 6,862	\$ 6,862	\$ -
Total assets	<u>\$ -</u>	<u>\$ 6,862</u>	<u>\$ 6,862</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ -	\$ 6,862	\$ 6,862	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 6,862</u>	<u>\$ 6,862</u>	<u>\$ -</u>

7542 - Elem.- Federal Forest- Non Levy

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 10,293	\$ 10,293	\$ -
Total assets	<u>\$ -</u>	<u>\$ 10,293</u>	<u>\$ 10,293</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ -	\$ 10,293	\$ 10,293	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 10,293</u>	<u>\$ 10,293</u>	<u>\$ -</u>

7545 - HS - Federal PILT - Non Levy

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ (299)	\$ 3,294	\$ 2,994	\$ -
Total assets	<u>\$ (299)</u>	<u>\$ 3,294</u>	<u>\$ 2,994</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ 299	\$ 3,294	\$ 2,994	\$ -
Total Liabilities	<u>\$ 299</u>	<u>\$ 3,294</u>	<u>\$ 2,994</u>	<u>\$ -</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7546 - Elem. - Federal PILT - Non Levy

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ (449)	\$ 4,941	\$ 4,491	\$ -
Total assets	<u>\$ (449)</u>	<u>\$ 4,941</u>	<u>\$ 4,491</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ (449)	\$ 4,941	\$ 4,491	\$ -
Total Liabilities	<u>\$ (449)</u>	<u>\$ 4,941</u>	<u>\$ 4,491</u>	<u>\$ -</u>

7551 - Montana Land Information

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 2,307	\$ 64,984	\$ 64,038	\$ 3,253
Accounts receivables	\$ 607	\$ 13,050	\$ 13,190	\$ 467
Total assets	<u>\$ 2,914</u>	<u>\$ 78,034</u>	<u>\$ 77,228</u>	<u>\$ 3,719</u>
Liabilities				
Due to other governments	\$ 2,914	\$ 64,975	\$ 64,169	\$ 3,719
Total Liabilities	<u>\$ 2,914</u>	<u>\$ 64,975</u>	<u>\$ 64,169</u>	<u>\$ 3,719</u>

7564 - Forest Fire

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 501	\$ 23,970	\$ 24,471	\$ -
Taxes/assessments receivable	\$ 500	\$ 23,992	\$ 23,882	\$ 610
Total assets	<u>\$ 1,001</u>	<u>\$ 47,962</u>	<u>\$ 48,353</u>	<u>\$ 610</u>
Liabilities				
Due to other governments	\$ 1,001	\$ 24,580	\$ 24,971	\$ 610
Total Liabilities	<u>\$ 1,001</u>	<u>\$ 24,580</u>	<u>\$ 24,971</u>	<u>\$ 610</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7701 - Great Falls Elementary

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 518,943	\$ 31,589,256	\$ 30,785,900	\$ 1,322,299
Taxes/assessments receivable	\$ 3,271,166	\$ 25,981,488	\$ 28,495,964	\$ 756,690
Total assets	<u>\$ 3,790,109</u>	<u>\$ 57,570,744</u>	<u>\$ 59,281,864</u>	<u>\$ 2,078,989</u>
Liabilities				
Advance from 7130	\$ 2,568,802	\$ -	\$ 2,568,802	\$ -
Due to other governments	\$ 1,221,307	\$ 32,345,946	\$ 31,488,264	\$ 2,078,989
Total Liabilities	<u>\$ 3,790,109</u>	<u>\$ 32,345,946</u>	<u>\$ 31,488,264</u>	<u>\$ 2,078,989</u>

7702 - Great Falls High School

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 237,862	\$ 17,690,496	\$ 17,223,089	\$ 705,269
Taxes/assessments receivable	\$ 1,725,114	\$ 15,461,383	\$ 16,754,617	\$ 431,881
Total assets	<u>\$ 1,962,976</u>	<u>\$ 33,151,879</u>	<u>\$ 33,977,706</u>	<u>\$ 1,137,150</u>
Liabilities				
Accounts Payable	\$ 1,344,172	\$ -	\$ 1,344,172	\$ -
Due to other governments	\$ 618,805	\$ 18,122,376	\$ 17,604,031	\$ 1,137,150
Total Liabilities	<u>\$ 1,962,977</u>	<u>\$ 18,122,376</u>	<u>\$ 18,948,203</u>	<u>\$ 1,137,150</u>

7703 - Cascade Elementary

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 11,607	\$ -	\$ 11,607	\$ -
External investment pool	\$ 572,607	\$ 706,721	\$ 708,626	\$ 570,702
Taxes/assessments receivable	\$ 37,222	\$ 1,050,622	\$ 1,048,692	\$ 39,153
Total assets	<u>\$ 621,436</u>	<u>\$ 1,757,343</u>	<u>\$ 1,768,925</u>	<u>\$ 609,855</u>
Liabilities				
Accounts Payable	\$ -	\$ 350	\$ 350	\$ -
Due to other governments	\$ 621,436	\$ 6,850,575	\$ 6,862,156	\$ 609,855
Total Liabilities	<u>\$ 621,436</u>	<u>\$ 6,850,925</u>	<u>\$ 6,862,506</u>	<u>\$ 609,855</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7704 - Cascade High School

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 131,806	\$ 1,308,720	\$ 1,106,183	\$ 334,343
External investment pool	\$ 656,744	\$ 955,698	\$ 873,113	\$ 739,329
Taxes/assessments receivable	\$ 29,687	\$ 947,391	\$ 943,937	\$ 33,141
Total assets	<u>\$ 818,237</u>	<u>\$ 3,211,809</u>	<u>\$ 2,923,233</u>	<u>\$ 1,106,813</u>
Liabilities				
Accounts Payable	\$ -	\$ 350	\$ 350	\$ -
Due to other governments	\$ 818,237	\$ 2,715,559	\$ 2,426,983	\$ 1,106,813
Total Liabilities	<u>\$ 818,237</u>	<u>\$ 2,715,909</u>	<u>\$ 2,427,333</u>	<u>\$ 1,106,813</u>

7705 - Centerville Elementary

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 42,853	\$ 3,722,261	\$ 3,682,729	\$ 82,385
External investment pool	\$ 375,387	\$ 389,392	\$ 417,983	\$ 346,796
Taxes/assessments receivable	\$ 59,503	\$ 587,286	\$ 576,535	\$ 70,253
Total assets	<u>\$ 477,743</u>	<u>\$ 4,698,939</u>	<u>\$ 4,677,247</u>	<u>\$ 499,434</u>
Liabilities				
Accounts Payable	\$ -	\$ 350	\$ 350	\$ -
Due to other governments	\$ 477,743	\$ 6,519,342	\$ 6,497,650	\$ 499,434
Total Liabilities	<u>\$ 477,743</u>	<u>\$ 6,519,692</u>	<u>\$ 6,498,000</u>	<u>\$ 499,434</u>

7706 - Centerville High School

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 57,351	\$ 861,938	\$ 799,163	\$ 120,126
External investment pool	\$ 502,564	\$ 537,413	\$ 568,600	\$ 471,377
Taxes/assessments receivable	\$ 36,685	\$ 438,948	\$ 430,153	\$ 45,479
Total assets	<u>\$ 596,600</u>	<u>\$ 1,838,299</u>	<u>\$ 1,797,916</u>	<u>\$ 636,982</u>
Liabilities				
Accounts Payable	\$ -	\$ 350	\$ 350	\$ -
Due to other governments	\$ 596,600	\$ 1,507,905	\$ 1,467,522	\$ 636,982
Total Liabilities	<u>\$ 596,600</u>	<u>\$ 1,508,255</u>	<u>\$ 1,467,872</u>	<u>\$ 636,982</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7729 - Belt Elementary

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 80,111	\$ 13,234,772	\$ 13,164,959	\$ 149,924
External investment pool	\$ 696,906	\$ 413,868	\$ 605,992	\$ 504,782
Taxes/assessments receivable	\$ 38,569	\$ 1,150,944	\$ 1,151,071	\$ 38,442
Total assets	<u>\$ 815,586</u>	<u>\$ 14,799,584</u>	<u>\$ 14,922,022</u>	<u>\$ 693,148</u>
Liabilities				
Due to other governments	\$ 815,586	\$ 16,349,734	\$ 16,472,172	\$ 693,148
Total Liabilities	<u>\$ 815,586</u>	<u>\$ 16,349,734</u>	<u>\$ 16,472,172</u>	<u>\$ 693,148</u>

7730 - Belt High School

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 110,458	\$ 929,346	\$ 848,219	\$ 191,585
External investment pool	\$ 1,000,359	\$ 921,699	\$ 1,050,728	\$ 871,330
Taxes/assessments receivable	\$ 30,165	\$ 695,156	\$ 696,075	\$ 29,246
Total assets	<u>\$ 1,140,982</u>	<u>\$ 2,546,201</u>	<u>\$ 2,595,022</u>	<u>\$ 1,092,161</u>
Liabilities				
Due to other governments	\$ 1,140,982	\$ 2,193,326	\$ 2,242,148	\$ 1,092,161
Total Liabilities	<u>\$ 1,140,982</u>	<u>\$ 2,193,326</u>	<u>\$ 2,242,148</u>	<u>\$ 1,092,161</u>

7755 Sun River Elementary

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 42,780	\$ 4,273,522	\$ 4,225,288	\$ 91,014
External investment pool	\$ 374,881	\$ 371,166	\$ 409,875	\$ 336,172
Taxes/assessments receivable	\$ 44,235	\$ 662,420	\$ 665,120	\$ 41,535
Total assets	<u>\$ 461,896</u>	<u>\$ 5,307,108</u>	<u>\$ 5,300,283</u>	<u>\$ 468,721</u>
Liabilities				
Due to other governments	\$ 461,896	\$ 7,674,840	\$ 7,668,015	\$ 468,721
Total Liabilities	<u>\$ 461,896</u>	<u>\$ 7,674,840</u>	<u>\$ 7,668,015</u>	<u>\$ 468,721</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7756 - Sun River Valley High School

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 60,144	\$ 1,387,495	\$ 1,351,252	\$ 96,387
External investment pool	\$ 527,034	\$ 335,288	\$ 470,588	\$ 391,734
Taxes/assessments receivable	\$ 50,170	\$ 607,954	\$ 613,993	\$ 44,131
Total assets	<u>\$ 637,348</u>	<u>\$ 2,330,737</u>	<u>\$ 2,435,833</u>	<u>\$ 532,252</u>
Liabilities				
Due to other governments	\$ 637,348	\$ 1,872,212	\$ 1,977,307	\$ 532,252
Total Liabilities	<u>\$ 637,348</u>	<u>\$ 1,872,212</u>	<u>\$ 1,977,307</u>	<u>\$ 532,252</u>

7774 - Vaughn Elementary

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 37,941	\$ 1,288,240	\$ 1,242,281	\$ 83,900
External investment pool	\$ 332,478	\$ 620,787	\$ 522,026	\$ 431,239
Taxes/assessments receivable	\$ 29,512	\$ 324,463	\$ 325,571	\$ 28,404
Total assets	<u>\$ 399,931</u>	<u>\$ 2,233,490</u>	<u>\$ 2,089,878</u>	<u>\$ 543,543</u>
Liabilities				
Due to other governments	\$ 399,931	\$ 3,761,110	\$ 3,617,499	\$ 543,543
Total Liabilities	<u>\$ 399,931</u>	<u>\$ 3,761,110</u>	<u>\$ 3,617,499</u>	<u>\$ 543,543</u>

7785 - Ulm Elementary

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 38,898	\$ 994,779	\$ 963,200	\$ 70,477
External investment pool	\$ 340,907	\$ 275,051	\$ 336,558	\$ 279,400
Taxes/assessments receivable	\$ 7,761	\$ 234,056	\$ 235,657	\$ 6,160
Total assets	<u>\$ 387,566</u>	<u>\$ 1,503,886</u>	<u>\$ 1,535,415</u>	<u>\$ 356,037</u>
Liabilities				
Due to other governments	\$ 387,566	\$ 2,581,517	\$ 2,613,047	\$ 356,037
Total Liabilities	<u>\$ 387,566</u>	<u>\$ 2,581,517</u>	<u>\$ 2,613,047</u>	<u>\$ 356,037</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7820 - High Schl Transportation

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 3,794	\$ 473,050	\$ 455,859	\$ 20,985
External Investment Pool	\$ 33,243	\$ 157,979	\$ 104,045	\$ 87,177
Taxes/assessments receivable	\$ 76,503	\$ 689,484	\$ 742,858	\$ 23,129
Total assets	<u>\$ 113,540</u>	<u>\$ 1,320,513</u>	<u>\$ 1,302,762</u>	<u>\$ 131,292</u>
Liabilities				
Due to other governments	\$ 113,540	\$ 654,158	\$ 636,406	\$ 131,292
Total Liabilities	<u>\$ 113,540</u>	<u>\$ 654,158</u>	<u>\$ 636,406</u>	<u>\$ 131,292</u>

7830 - High School Retirement

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 3,756,013	\$ 3,756,013	
Taxes/assessments receivable	\$ 328,500	\$ 2,687,612	\$ 2,928,330	\$ 87,782
Total assets	<u>\$ 328,500</u>	<u>\$ 6,443,625</u>	<u>\$ 6,684,343</u>	<u>\$ 87,782</u>
Liabilities				
Due to other governments	\$ 328,500	\$ 3,843,795	\$ 4,084,513	\$ 87,782
Total Liabilities	<u>\$ 328,500</u>	<u>\$ 3,843,795</u>	<u>\$ 4,084,513</u>	<u>\$ 87,782</u>

7840 - Elementary Retirement

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 8,371,927	\$ 8,371,927	\$ -
Taxes/assessments receivable	\$ 674,531	\$ 5,724,664	\$ 6,216,159	\$ 183,036
Total assets	<u>\$ 674,530</u>	<u>\$ 14,096,591</u>	<u>\$ 14,588,085</u>	<u>\$ 183,036</u>
Liabilities				
Due to other governments	\$ 674,531	\$ 8,554,963	\$ 9,046,457	\$ 183,036
Total Liabilities	<u>\$ 674,531</u>	<u>\$ 8,554,963</u>	<u>\$ 9,046,457</u>	<u>\$ 183,036</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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7846 - Airport TID City of GF

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 8,085	\$ 75,260	\$ 82,107	\$ 1,238
Taxes/assessments receivable	\$ 393	\$ 75,665	\$ 75,197	\$ 860
Total assets	<u>\$ 8,479</u>	<u>\$ 150,924</u>	<u>\$ 157,304</u>	<u>\$ 2,099</u>
Liabilities				
Due to other governments	\$ 8,479	\$ 76,120	\$ 82,500	\$ 2,099
Total Liabilities	<u>\$ 8,479</u>	<u>\$ 76,120</u>	<u>\$ 82,500</u>	<u>\$ 2,099</u>

7847 - Swimming Pool Debt Svc

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ (390)	\$ 2,696	\$ 2,306	\$ -
Taxes/assessments receivable	\$ 2,475	\$ 735	\$ 2,526	\$ 684
Total assets	<u>\$ 2,086</u>	<u>\$ 3,431</u>	<u>\$ 4,832</u>	<u>\$ 684</u>
Liabilities				
Due to other governments	\$ 2,086	\$ 3,380	\$ 4,781	\$ 684
Total Liabilities	<u>\$ 2,086</u>	<u>\$ 3,380</u>	<u>\$ 4,781</u>	<u>\$ 684</u>

7848 - Soccer Mill Levy

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 2,132	\$ 183,694	\$ 182,831	\$ 2,995
Taxes/assessments receivable	\$ 34,781	\$ 212,018	\$ 240,829	\$ 5,970
Total assets	<u>\$ 36,912</u>	<u>\$ 395,712</u>	<u>\$ 423,660</u>	<u>\$ 8,965</u>
Liabilities				
Due to other governments	\$ 36,912	\$ 189,664	\$ 217,611	\$ 8,965
Total Liabilities	<u>\$ 36,912</u>	<u>\$ 189,664</u>	<u>\$ 217,611</u>	<u>\$ 8,965</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7849 - Per Med Levy Gr Falls

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 36,954	\$ 3,534,551	\$ 3,512,424	\$ 59,081
Taxes/assessments receivable	\$ 552,282	\$ 4,074,844	\$ 4,515,544	\$ 111,582
Total assets	<u>\$ 589,236</u>	<u>\$ 7,609,395</u>	<u>\$ 8,027,968</u>	<u>\$ 170,663</u>
Liabilities				
Due to other governments	\$ 589,236	\$ 3,646,133	\$ 4,064,706	\$ 170,663
Total Liabilities	<u>\$ 589,236</u>	<u>\$ 3,646,133</u>	<u>\$ 4,064,706</u>	<u>\$ 170,663</u>

7850 - City of Great Falls

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 356,475	\$ 29,518,341	\$ 29,352,237	\$ 522,579
Taxes/assessments receivable	\$ 3,611,747	\$ 29,797,774	\$ 32,471,916	\$ 937,605
Total assets	<u>\$ 3,968,222</u>	<u>\$ 59,316,115</u>	<u>\$ 61,824,153</u>	<u>\$ 1,462,157</u>
Liabilities				
Due to other governments	\$ 3,968,222	\$ 30,455,946	\$ 32,962,011	\$ 1,462,157
Total Liabilities	<u>\$ 3,968,222</u>	<u>\$ 30,455,946</u>	<u>\$ 32,962,011</u>	<u>\$ 1,462,157</u>

7851 - G.F.City Fire Balances

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 1,551	\$ 222,135	\$ 221,221	\$ 2,466
Taxes/assessments receivable	\$ 20,165	\$ 224,984	\$ 225,566	\$ 19,583
Total assets	<u>\$ 21,716</u>	<u>\$ 447,119</u>	<u>\$ 446,787</u>	<u>\$ 22,048</u>
Liabilities				
Due to other governments	\$ 21,716	\$ 241,718	\$ 241,386	\$ 22,048
Total Liabilities	<u>\$ 21,716</u>	<u>\$ 241,718</u>	<u>\$ 241,386</u>	<u>\$ 22,048</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
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6/30/2020

7859 - Per Med Levy Belt

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 43	\$ 5,281	\$ 5,240	\$ 84
Taxes/assessments receivable	\$ 259	\$ 5,332	\$ 5,261	\$ 331
Total assets	<u>\$ 302</u>	<u>\$ 10,613</u>	<u>\$ 10,501</u>	<u>\$ 415</u>
Liabilities				
Accounts payable	\$ -	\$ 5,240	\$ 5,240	\$ -
Due to other governments	\$ 302	\$ 5,611	\$ 5,499	\$ 415
Total Liabilities	<u>\$ 302</u>	<u>\$ 10,851</u>	<u>\$ 10,739</u>	<u>\$ 415</u>

7860 - Town of Belt

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 1,882	\$ 135,947	\$ 134,972	\$ 2,857
Taxes/assessments receivable	\$ 13,553	\$ 107,656	\$ 107,050	\$ 14,159
Total assets	<u>\$ 15,435</u>	<u>\$ 243,603</u>	<u>\$ 242,022</u>	<u>\$ 17,016</u>
Liabilities				
Accounts payable	\$ -	\$ 128,486	\$ 128,486	\$ -
Due to other governments	\$ 15,435	\$ 150,106	\$ 148,525	\$ 17,016
Total Liabilities	<u>\$ 15,435</u>	<u>\$ 278,591</u>	<u>\$ 277,011</u>	<u>\$ 17,016</u>

7869 - Per Med Levy Cascade

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 3	\$ 3	\$ -
Taxes/assessments receivable	\$ 110	\$ -	\$ 10	\$ 100
Total assets	<u>\$ 110</u>	<u>\$ 3</u>	<u>\$ 12</u>	<u>\$ 100</u>
Liabilities				
Accounts payable	\$ -	\$ 3	\$ 3	\$ -
Due to other governments	\$ 110	\$ 103	\$ 112	\$ 100
Total Liabilities	<u>\$ 110</u>	<u>\$ 105</u>	<u>\$ 115</u>	<u>\$ 100</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7870 - Town of Cascade

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 2,858	\$ 162,257	\$ 161,510	\$ 3,605
Taxes/assessments receivable	\$ 12,435	\$ 146,212	\$ 150,457	\$ 8,212
Total assets	<u>\$ 15,293</u>	<u>\$ 308,469</u>	<u>\$ 311,967</u>	<u>\$ 11,817</u>
Liabilities				
Accounts payable	\$ -	\$ 153,091	\$ 153,091	\$ -
Due to other governments	\$ 15,293	\$ 170,447	\$ 173,923	\$ 11,817
Total Liabilities	<u>\$ 15,293</u>	<u>\$ 323,538</u>	<u>\$ 327,014</u>	<u>\$ 11,817</u>

7880 - Town of Neihart

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 387	\$ 35,343	\$ 35,293	\$ 436
Taxes/assessments receivable	\$ 3,061	\$ 30,912	\$ 31,139	\$ 2,833
Total assets	<u>\$ 3,448</u>	<u>\$ 66,254</u>	<u>\$ 66,433</u>	<u>\$ 3,269</u>
Liabilities				
Accounts payable	\$ -	\$ 34,361	\$ 34,361	\$ -
Due to other governments	\$ 3,448	\$ 38,176	\$ 38,354	\$ 3,269
Total Liabilities	<u>\$ 3,448</u>	<u>\$ 72,537</u>	<u>\$ 72,716</u>	<u>\$ 3,269</u>

7910 - Payroll Clearing Account

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 684,197	\$ 684,197	\$ -
Total assets	<u>\$ -</u>	<u>\$ 684,197</u>	<u>\$ 684,197</u>	<u>\$ -</u>
Liabilities				
Accounts Payable	\$ -	\$ 279,295	\$ 279,295	\$ -
Other Payable	\$ -	\$ 684,182	\$ 684,182	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 963,477</u>	<u>\$ 963,477</u>	<u>\$ -</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2020

7940 - Re-Invested Interest - STIP

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 554,052	\$ 554,052	\$ -
Total assets	<u>\$ -</u>	<u>\$ 554,052</u>	<u>\$ 554,052</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ -	\$ 554,052	\$ 554,052	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 554,052</u>	<u>\$ 554,052</u>	<u>\$ -</u>

7950 - Entitlement Levy Clearing

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ -	\$ 1,976	\$ 1,976	\$ -
Taxes/assessments receivable	\$ 18,350	\$ 1,612	\$ 8,323	\$ 11,639
Total assets	<u>\$ 18,350</u>	<u>\$ 3,588</u>	<u>\$ 10,299</u>	<u>\$ 11,639</u>
Liabilities				
Due to other funds	\$ -	\$ 1,976	\$ 1,976	\$ -
Due to other governments	\$ 18,350	\$ 11,639	\$ 18,350	\$ 11,639
Total Liabilities	<u>\$ 18,350</u>	<u>\$ 13,615</u>	<u>\$ 20,326</u>	<u>\$ 11,639</u>

7960 - Jury Fund

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Assets				
Cash and Investments	\$ 3,117	\$ 56,603	\$ 44,476	\$ 15,243
Other receivable	\$ 15,266	\$ 44,601	\$ 56,727	\$ 3,140
Total assets	<u>\$ 18,383</u>	<u>\$ 101,204</u>	<u>\$ 101,204</u>	<u>\$ 18,383</u>
Liabilities				
Due to other funds	\$ 18,383	\$ -	\$ -	\$ 18,383
Total Liabilities	<u>\$ 18,383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,383</u>

Cascade County
Combining Statement of Net Position
Nonmajor Proprietary funds
June 30, 2020

	5210 Water Operating	5410 Solid Waste Disposal	Total Nonmajor Enterprise funds
ASSETS			
Current assets:			
Cash and investments	\$ 52,395	\$ 487,132	\$ 539,527
Accounts receivable	-	669	\$ 669
Taxes and assessments receivable	-	272,394	\$ 272,394
Total current assets	52,395	760,195	812,590
Noncurrent assets:			
Capital assets, net	-	35,020	35,020
Capital Assets not being depreciated	-	47,379	47,379
Total noncurrent assets	-	82,399	82,399
Total assets	52,395	842,594	894,989
LIABILITIES			
Current liabilities:			
Accounts payable	5,082	114,315	119,398
Total current liabilities	5,082	114,315	119,398
Noncurrent liabilities:			
Total noncurrent liabilities	-	-	-
Total liabilities	5,082	114,315	119,398
NET POSITION			
Net investment in capital assets	-	82,399	82,399
Unrestricted	47,313	645,881	693,194
Total net position	\$ 47,313	\$ 728,280	\$ 775,593

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	5100 Community Health Clinic	5210 Water Operating	5410 Solid Waste Disposal	Total Enterprise funds
OPERATING REVENUES				
Intergovernmental sources	\$ -	\$ -	\$ -	\$ -
Charges for goods and services	-	61,033	4,725	65,758
Miscellaneous revenues	-	-	1,058,608	1,058,608
Total operating revenues	-	61,033	1,063,333	1,124,366
OPERATING EXPENSES				
Operating expenses	900	-	786,028	786,928
Postage	-	-	5,350	5,350
Rent	-	-	15,375	15,375
Repairs and maintenance	-	1,462	21,600	23,062
Depreciation	-	-	4,080	4,080
Professional fees	-	-	44,245	44,245
Office supplies	-	-	3,921	3,921
Utilities and telephone	-	48,508	310,421	358,929
Insurance	-	219	14,908	15,127
Total operating expenses	900	50,189	1,205,928	1,257,017
Operating income (loss)	(900)	10,844	(142,595)	(132,651)
NONOPERATING REVENUES (EXPENSES)				
Interest revenue	-	1,264	11,921	13,185
Total nonoperating revenues (expenses)	-	1,264	11,921	13,185
Income (loss) before contributions and transfers	(900)	12,108	(130,674)	(119,466)
Change in net position	(900)	12,108	(130,674)	(119,466)
Total net position - beginning	900	35,204	858,955	895,059
Total net position - ending	\$ -	\$ 47,312	\$ 728,281	\$ 775,593

Cascade County
Statement of Cash Flows
Enterprise funds
For the Year Ended June 30, 2020

	5100 Community Health Clinic	5210 Water Operating
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from services provided	\$ 9,770	\$ 61,033
Cash received from assessments	-	-
Payments to suppliers	-	(49,739)
Net cash provided (used) by operating activities	<u>9,770</u>	<u>11,294</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash (paid) received from other funds	<u>(9,770)</u>	-
Net cash provided (used) by noncapital financing activities	<u>(9,770)</u>	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	-	633
Net cash provided (used) by investing activities	<u>-</u>	<u>633</u>
Net increase (decrease) in cash and cash equivalents	-	11,927
Balances - beginning of year	-	39,838
Balances - end of the year	<u>\$ -</u>	<u>\$ 51,764</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating Income	\$ (900)	\$ 10,844
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	-	-
Changes in assets and liabilities:		
Accounts Receivable	10,670	-
Assessment Receivable	-	-
Accounts Payable - Supplier	-	449
Net cash provided (used) by operating activities	<u>\$ 9,770</u>	<u>\$ 11,293</u>
Noncash investing, capital and financing activities		
Total noncash investing, capital and financing activities	<u>\$ -</u>	<u>\$ -</u>
CASH RECONCILIATION		
Actual Balance - end of year	\$ -	\$ 51,764
Balance - end of year out of balance	<u>-</u>	<u>-</u>

5410 Solid Waste Disposal	Total
\$ 4,782	\$ 75,585
1,114,287	1,114,287
(1,192,832)	(1,242,571)
(73,763)	(52,699)
-	(9,770)
-	(9,770)
-	-
5,765	6,398
5,765	6,398
(67,998)	(56,071)
548,975	588,812
\$ 480,976	\$ 532,740
\$ (142,596)	\$ (132,652)
4,080	4,080
57	10,727
55,679	55,679
9,018	9,467
\$ (73,762)	\$ (52,699)
\$ -	\$ -
\$ 480,976	\$ 532,740
-	-

STATISTICAL SECTION

This part of the Cascade County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the County's overall financial health.

Contents	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	289
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	294
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	298
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	301
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	303

CASCADE COUNTY, MONTANA
NET POSITION BY COMPONENT
LAST TEN YEARS
(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Invested in capital assets, net of related debt	\$ 31,326,472	\$ 32,907,686	\$ 37,178,713	\$ 38,721,829	\$ 43,550,631	\$ 47,942,184	\$ 50,401,897	\$ 53,693,336	\$ 52,603,025	\$ 51,814,994
Restricted	207,637	417,045	3,063,801	3,969,722	3,129,199	4,162,631	2,473,426	4,697,789	5,084,075	3,557,511
Unrestricted	9,149,792	9,814,495	6,461,723	5,426,346	(12,171,389)	(11,777,715)	(9,160,691)	(12,810,708)	(13,388,060)	(8,354,575)
Total governmental activities net assets	<u>\$ 40,683,901</u>	<u>\$ 43,139,226</u>	<u>\$ 46,704,237</u>	<u>\$ 48,117,897</u>	<u>\$ 34,508,441</u>	<u>\$ 40,327,100</u>	<u>\$ 43,714,632</u>	<u>\$ 45,580,417</u>	<u>\$ 44,299,040</u>	<u>\$ 47,017,930</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 8,813,094	\$ 8,277,206	\$ 7,530,848	\$ 7,032,122	\$ 7,256,797	\$ 7,049,973	\$ 6,067,267	\$ 6,531,899	\$ 7,366,177	\$ 7,261,496
Restricted	15,288	7,259	-	-						
Unrestricted	(2,366,616)	(2,615,001)	(2,263,610)	(2,423,165)	(4,843,589)	(3,729,018)	(2,279,449)	(1,568,956)	454,694	989,933
Total business-type activities net assets	<u>\$ 6,461,766</u>	<u>\$ 5,669,464</u>	<u>\$ 5,267,238</u>	<u>\$ 4,608,957</u>	<u>\$ 2,413,208</u>	<u>\$ 3,320,955</u>	<u>\$ 3,787,818</u>	<u>\$ 4,962,943</u>	<u>\$ 7,820,871</u>	<u>\$ 8,251,429</u>
Primary government										
Invested in capital assets, net of related debt	\$ 38,994,566	\$ 40,670,317	\$ 44,709,561	\$ 45,753,951	\$ 50,807,428	\$ 54,992,157	\$ 56,469,164	\$ 60,225,235	\$ 59,969,202	\$ 59,076,490
Restricted	222,925	424,304	3,063,801	3,969,722	3,129,199	4,162,631	2,473,426	\$ 4,697,789	\$ 5,084,075	\$ 3,557,511
Unrestricted	7,928,176	7,714,069	4,198,113	3,003,181	(17,014,978)	(15,506,733)	(11,440,140)	(14,379,664)	(12,933,366)	(7,364,642)
Total primary government net assets	<u>\$ 47,145,667</u>	<u>\$ 48,808,690</u>	<u>\$ 51,971,475</u>	<u>\$ 52,726,854</u>	<u>\$ 36,921,649</u>	<u>\$ 43,648,055</u>	<u>\$ 47,502,450</u>	<u>\$ 50,543,360</u>	<u>\$ 52,119,911</u>	<u>\$ 55,269,359</u>

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CASCADE COUNTY, MONTANA
CHANGE IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses											
Governmental activities:											
General government	\$ 6,959,882	\$ 6,956,149	\$ 7,331,563	\$ 10,321,237	\$ 10,913,505	\$ 12,109,713	\$ 12,657,783	\$ 11,720,738	\$ 11,793,695	\$ 12,093,576	\$ 11,883,031
Public safety	12,705,127	12,945,329	13,348,006	12,992,226	13,851,915	13,665,297	14,483,710	15,659,016	16,143,164	16,296,153	17,730,507
Public works	4,794,147	5,381,196	5,652,788	3,967,408	4,060,271	3,877,898	3,797,581	6,512,343	8,808,309	9,659,286	8,197,156
Public health	5,376,247	5,663,473	5,410,249	8,430,925	4,755,615	5,160,206	4,994,443	4,540,040	4,415,668	4,585,169	4,413,607
Social and economic services	2,648,682	2,689,933	2,379,830	309,974	72,135	41,068	17,569	883,233	861,242	799,990	845,742
Culture and recreation	617,687	603,265	522,055	523,232	539,373	494,632	509,569	536,738	583,338	602,943	575,371
Housing and community development	293,170	445,624	259,613	24,080	-	-	-	-	-	58,122	92,233
Environmental management	21,908	73,856	64,920	-	68,443	12,107	13,267	14,055	13,983	12,891	12,481
Miscellaneous	-	-	-	12,778	4,716	6,096	3,273	-	-	-	-
Interest on long-term debt	360,557	280,175	278,355	71,450	42,022	28,340	16,600	15,358	69,386	298,328	92,184
Total governmental activities expenses	\$ 33,777,407	\$ 35,039,000	\$ 35,247,379	\$ 36,653,310	\$ 34,307,995	\$ 35,395,357	\$ 36,493,795	\$ 39,881,521	\$ 42,688,785	\$ 44,406,458	\$ 43,842,312
Business-type activities:											
Public Health	n/a	n/a	n/a	n/a	2,879,179	2,909,892	2,925,879	3,620,593	4,137,331	3,687,819	900
Montana ExpoPark	3,862,529	3,859,427	3,905,948	4,646,487	4,162,377	3,855,572	3,711,435	3,427,399	3,827,805	3,930,491	3,328,128
Solid Waste	832,258	1,010,212	982,260	949,596	983,782	1,010,034	1,068,717	1,028,246	1,088,784	1,124,389	1,205,929
Water Operating	37,154	46,250	50,531	62,563	47,509	50,901	40,487	53,356	61,211	49,737	50,188
Total business-type activities expenses	4,731,941	4,915,889	4,938,739	5,658,646	8,072,847	7,826,399	7,746,518	8,129,594	9,115,131	8,792,436	4,585,145
Total primary government expenses	\$ 38,509,348	\$ 39,954,889	\$ 40,186,118	\$ 42,311,956	\$ 42,380,842	\$ 43,221,756	\$ 44,240,313	\$ 48,011,117	\$ 51,803,916	\$ 53,198,894	\$ 48,427,457
Program Revenues											
Governmental activities:											
Charges for services:											
General government	\$ 1,127,404	\$ 1,163,908	\$ 1,183,393	\$ 1,108,789	\$ 888,932	\$ 1,060,929	\$ 1,127,708	\$ 399,124	\$ 326,823	\$ 1,072,494	\$ 1,247,449
Public safety	5,756,806	6,489,065	6,283,566	6,343,750	7,028,087	9,407,089	9,243,765	9,272,931	8,720,480	8,973,201	8,588,943
Other activities	2,749,370	2,744,401	2,396,987	1,764,779	763,155	854,640	746,692	1,379,224	1,609,486	875,835	916,224
Operating grants and contributions	5,869,803	5,924,425	5,816,036	7,861,755	5,428,859	6,574,730	6,557,127	6,629,388	7,060,070	7,171,878	9,370,886
Capital grants and contributions	943,010	497,530	1,289,168	308,109	6,564	80,957	46,123	-	-	-	-
Total governmental activities program revenue	\$ 16,446,393	\$ 16,819,329	\$ 16,969,150	\$ 17,387,182	\$ 14,115,597	\$ 17,978,345	\$ 17,675,292	\$ 17,726,790	\$ 17,716,859	\$ 18,093,408	\$ 20,123,502
Business-type activities:											
Charges for services:											
Montana ExpoPark	2,442,666	2,401,676	1,933,012	2,780,364	2,664,757	2,597,386	2,691,844	2,573,854	2,761,277	2,699,413	2,297,518
Solid Waste	976,484	847,347	847,481	26,386	1,141,839	984,320	1,284,126	1,133,006	1,142,330	1,150,241	1,063,333
Water Operating	47,957	47,160	49,304	53,253	54,688	49,461	46,812	49,788	48,853	48,853	61,033
Community Health	-	-	-	-	2,551,838	2,771,078	3,437,121	3,159,732	3,876,728	1,960,391	-
Capital grants and contributions	224,448	14,306	-	-	-	-	-	619,320	764,490	1,056,616	7,702
Total business-type activities program revenues	3,691,555	3,310,489	2,829,797	2,860,003	6,413,122	6,404,407	7,462,552	7,532,724	8,594,613	6,915,514	3,421,884
Total primary government program revenues	\$ 20,137,948	\$ 20,129,818	\$ 19,798,947	\$ 20,247,185	\$ 20,528,719	\$ 24,382,752	\$ 25,137,844	\$ 25,259,514	\$ 26,311,472	\$ 25,008,922	\$ 23,553,088
Net (expense)/revenue											
Governmental activities	\$ (17,331,014)	\$ (18,219,671)	\$ (18,198,728)	\$ (19,266,128)	\$ (20,192,398)	\$ (17,417,012)	\$ (18,818,503)	\$ (22,154,733)	\$ (24,971,926)	\$ (26,313,050)	\$ (25,201,725)
Business-type activities	(1,040,386)	(1,605,400)	(2,108,943)	(2,798,643)	(1,659,725)	(1,421,992)	(283,966)	(596,870)	(520,518)	(1,876,922)	(1,152,343)
Total primary government net expense	\$ (18,371,400)	\$ (19,825,071)	\$ (20,307,671)	\$ (22,064,771)	\$ (21,852,123)	\$ (18,839,004)	\$ (19,102,469)	\$ (22,751,603)	\$ (25,492,444)	\$ (28,189,972)	\$ (26,354,068)
General Revenues and other Changes in Net Position											
Governmental activities:											
Property taxes	\$ 18,561,647	\$ 18,908,483	\$ 19,904,643	\$ 22,116,490	\$ 21,787,859	\$ 21,720,078	\$ 22,238,481	\$ 24,642,173	\$ 26,166,135	\$ 27,142,641	\$ 26,265,166
Licenses and permits	1,058,262	6,586	28,325	-	-	-	-	-	-	-	-
Intergovernmental	59,225	1,148,397	1,211,621	-	-	-	-	-	-	-	-
Investment Income	238,794	73,708	45,698	26,482	17,220	25,084	137,597	82,960	185,741	262,720	467,628
Donated capital assets	-	-	-	-	38,500	-	4,110	-	-	-	-
Miscellaneous revenues	363,924	473,789	392,371	925,272	689,250	986,782	1,282,647	985,361	1,114,450	1,180,672	998,098
Gain on trade in of capital assets	-	-	-	-	439,500	553,277	294,500	498,000	29,506	(123,609)	32,400
Gain (loss) on disposal of capital assets	-	-	(136,496)	30,094	(211,214)	1,621,378	(26,349)	(8,109)	408,500	699,150	15,646
Transfer of capital assets	-	-	-	-	(89,708)	(275,573)	-	-	-	(4,730,688)	-
On-behalf payment related to OPEB	-	-	-	-	-	-	-	-	-	-	-
Transfers in/(out)	(744,715)	(948,982)	(792,109)	(949,792)	(870,461)	(951,028)	(1,190,161)	16,810	-	-	(1,341,238)
Total governmental activities	\$ 19,537,137	\$ 19,661,981	\$ 20,654,053	\$ 22,148,546	\$ 21,800,946	\$ 23,679,998	\$ 22,740,825	\$ 26,217,195	\$ 27,904,332	\$ 24,430,886	\$ 26,437,700
Business-type activities:											
Property taxes	-	-	442	-	-	-	-	-	-	-	-
Investment earnings	281	189	116	90	74	230	1,552	2,640	12,641	21,847	25,574
Gain on sale of assets	-	(167)	-	(177,257)	-	-	-	-	-	-	-

CASCADE COUNTY, MONTANA
CHANGE IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Miscellaneous	-	-	-	1,501,580	-	-	-	54,847	37,807	7,460	213,777
Gain (loss) on disposal of capital assets	-	-	-	(211,214)	(170)	8,514	-	-	2,600	(23,555)	2,312
Trasfers of capital assets	-	-	-	-	89,708	275,573	-	-	-	-	-
Special Item - Transfer of Operations										(1,412,604)	-
Transfers	744,715	948,982	792,109	949,792	870,461	944,499	1,190,161	1,006,243	1,642,595	4,730,688	1,341,238
Total business-type activities	744,996	949,004	792,667	2,062,991	960,073	1,228,816	1,191,713	1,063,730	1,695,643	3,323,836	1,586,117
Total primary government	<u>\$ 20,282,133</u>	<u>\$ 20,610,985</u>	<u>\$ 21,446,720</u>	<u>\$ 24,211,537</u>	<u>\$ 22,761,019</u>	<u>\$ 24,908,814</u>	<u>\$ 23,932,538</u>	<u>\$ 27,280,925</u>	<u>\$ 29,599,975</u>	<u>\$ 27,754,722</u>	<u>\$ 28,023,817</u>
Change in Net Position											
Governmental activities	2,206,123	1,442,310	2,455,325	2,882,418	1,608,548	6,262,986	3,922,322	2,998,734	1,236,763	(1,880,574)	2,718,890
Business-type activities	(295,390)	(656,396)	792,300	(524,438)	(699,652)	(193,176)	907,747	466,860	1,175,125	2,857,928	430,558
Total primary government	<u>\$ 1,910,733</u>	<u>\$ 785,914</u>	<u>\$ 3,247,625</u>	<u>\$ 2,357,980</u>	<u>\$ 908,896</u>	<u>\$ 6,069,810</u>	<u>\$ 4,830,069</u>	<u>\$ 3,465,594</u>	<u>\$ 2,411,888</u>	<u>\$ 977,354</u>	<u>\$ 3,149,448</u>

CASCADE COUNTY, MONTANA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 753	\$ 24	\$ 24	\$ 628
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	872,743	916,458	1,382,258	1,618,323	666,368	1,390,782	1,384,161	1,409,410	1,257,579	1,669,021
Assigned	336,905	541,521	-	-	-	-	-	-	-	-
Unassigned	435,636	458,198	1,266,339	2,108,208	2,960,272	1,223,501	1,658,224	1,855,896	2,259,217	3,717,035
Total General Fund	\$ 1,645,284	\$ 1,916,177	\$ 2,648,597	\$ 3,726,531	\$ 3,626,640	\$ 2,614,283	\$ 3,043,138	\$ 3,265,330	\$ 3,516,820	\$ 5,386,684
All other governmental funds										
Nonspendable reported in:										
Special revenue funds	\$ 220,430	\$ 193,224	\$ -	\$ -	\$ 9,378	\$ 379,263	\$ 421,472	\$ 603,269	\$ 603,269	\$ 1,406,342
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Restricted reported in:										
Special revenue funds	190,082	207,611	386,197	1,275,712	1,264,345	3,184,818	1,392,506	2,077,196	1,716,558	2,210,597
Debt service funds	17,555	209,436	422,325	411,542	411,973	413,186	415,326	419,777	493,072	583,471
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Committed reported in:										
Special revenue funds	2,059,342	2,486,855	2,941,884	2,987,965	1,013,091	2,604,187	2,596,461	3,538,029	2,467,456	3,464,092
Debt service funds	137,147	77,456	104,375	138,100	185,887	50,728		54,849	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Assigned reported in:										
Special revenue funds	2,136,736	3,214,160	1,461,651	624,373	6,717,392	5,018,427	6,577,773	4,371,267	3,234,100	6,676,404
Debt service funds	395,865	168,939	104,375	127,882	161,059	133,135	125,682	128,264	81,651	-
Capital projects funds	1,076,755	1,063,357	920,723	909,101	787,324	2,213,132	3,842,459	1,023,094	3,463,383	1,843,451
Unassigned reported in:										
Special revenue funds	(932,639)	(878,672)	(6,324)	(730,972)	(215,508)	(174,418)	-		(8,399)	-
Debt service funds	(5,039)	-	(16,423)	(3)	-	-	(2,984)	-	-	-
Capital projects funds	-	-	(17,579)	(4,584)	-	-	-	-	(5,599)	-
Total all other governmental funds	\$ 5,296,234	\$ 6,742,366	\$ 6,301,204	\$ 5,739,116	\$ 10,334,941	\$ 13,822,458	\$ 15,368,695	\$ 12,215,746	\$ 12,045,491	\$ 16,184,359
Total Governmental Funds	\$ 6,941,518	\$ 8,658,543	\$ 8,949,801	\$ 9,465,647	\$ 13,961,581	\$ 16,436,741	\$ 18,411,833	\$ 15,481,075	\$ 15,562,310	\$ 21,571,042

CASCADE COUNTY, MONTANA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

Revenues	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Taxes and Special Assessments	\$ 20,430,255	\$ 12,612,422	\$ 21,684,790	\$ 21,732,090	\$ 22,558,457	\$ 22,883,045	\$ 24,530,610	\$ 24,636,554	\$ 26,438,132	\$ 28,466,234
Licenses and permits	125,307	18,573	175,320	183,476	224,673	235,883	199,692	243,871	200,298	200,016
Intergovernmental	8,145,074	1,816,933	7,286,406	5,404,898	6,325,113	6,243,387	6,644,859	6,552,612	6,612,360	8,626,530
Charges for services	8,477,477	5,934,746	8,970,698	8,162,785	10,662,283	10,510,365	10,495,412	9,966,427	10,138,979	10,281,008
Fines	406,848	375,460	369,959	342,536	435,702	371,917	356,177	329,991	463,983	456,799
Investment earnings	38,987	7,451	13,573	7,941	17,804	130,380	73,311	165,981	253,095	202,225
Miscellaneous	1,005,942	108,838	1,026,490	667,038	986,782	1,282,645	898,758	1,446,874	1,311,232	1,089,897
Internal Services	67,591	40,709	383,638	33,470	-	-	-	-	-	-
On-behalf Payments related to OPEB									227,328	298,748
Total revenues	38,697,481	20,915,132	39,910,874	36,534,234	41,210,814	41,657,622	43,198,819	43,342,310	45,645,407	49,864,611
Expenditures										
General government	6,473,281	6,139,993	8,295,367	9,868,047	11,055,399	11,337,774	11,700,280	11,586,465	11,547,861	11,542,010
Public Safety	11,741,167	10,298,712	12,917,679	13,393,695	13,515,250	14,032,479	14,971,508	16,269,015	16,429,257	16,606,077
Public Works	4,693,466	2,151,633	3,396,076	3,057,112	2,447,398	2,150,037	3,173,728	5,240,202	7,575,894	5,568,008
Public Health	5,315,606	-	7,598,573	4,718,623	5,116,881	4,979,675	4,355,802	4,256,597	4,402,357	4,463,089
Social and Economic Services	2,475,315	82,074	273,332	35,493	8,452	-	832,074	810,647	749,161	835,980
Culture and Recreation	581,268	-	523,232	539,372	494,632	510,145	535,450	583,338	599,411	576,741
Housing and Community Development	413,355	-	-	-	-	-	-	-	58,122	92,233
Conservation of Natural Resources	71,109	-	24,080	68,443	12,107	13,267	14,055	13,983	12,891	12,481
Micellaneous	540,529	104,220	-	-	-	-	-	-	-	-
Capital Outlay	1,132,104	16,117	4,281,145	2,296,295	4,180,893	3,921,317	6,516,955	5,616,006	1,161,569	2,344,731
Debt Service										
Principal	1,452,580	252,141	1,540,729	937,633	957,874	989,305	145,561	240,921	530,239	387,709
Interest	267,185	36,172	87,948	55,621	39,336	24,471	8,523	64,662	103,328	92,184
Total expenditures	35,156,965	19,081,062	38,938,161	34,970,334	37,828,222	37,958,470	42,253,936	44,681,836	43,170,090	42,521,243
expenditures	3,540,516	1,834,070	972,713	1,563,900	3,382,592	3,699,152	944,883	(1,339,526)	2,475,317	7,343,368
Other financing sources (uses)										
Transfers in	4,944,994	1,338,092	-	4,025,485	5,262,812	6,067,437	8,559,869	7,655,745	8,295,893	6,472,495
Transfers out	(6,218,209)	(1,954,794)	(949,792)	(4,898,439)	(6,216,333)	(7,340,256)	(9,923,113)	(9,636,974)	(11,445,420)	(7,813,733)
Proceeds from InterCap Loan	-	-	-	-	-	-	2,000,000	390,000	-	-
Proceeds from Loans / Capital leases	211,127	3,357,434	-	-	-	-	-	-	-	-
Sale of capital assets	203,854	-	59,279	19,792	2,066,859	48,824	4,657	-	136,250	6,600
Total other financing sources (uses)	(858,234)	2,740,732	(890,513)	(853,162)	1,113,338	(1,223,995)	641,413	(1,591,229)	(3,013,277)	(1,334,638)
Net change in fund balances	\$ 2,682,282	\$ 4,574,802	\$ 82,200	\$ 710,738	\$ 4,495,930	\$ 2,475,157	\$ 1,586,296	\$ (2,930,755)	\$ (537,960)	\$ 6,008,730
Debt service as a percentage of noncapital expenditures	5.05%	1.51%	4.70%	3.04%	2.96%	2.98%	0.43%	0.78%	1.51%	1.19%

CASCADE COUNTY, MONTANA
ASSESSED VALUE AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30	<u>Real Property</u>		<u>Personal Property</u>		<u>Mobile Homes</u>		<u>Total Property</u>		Ratio of Taxable Assessed Value to Total Market	Direct Mills Applied
	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value		
2011	4,389,117,392	124,887,603	115,839,904	3,406,891	28,671,104	754,128	4,533,628,400	129,048,622	2.85%	164.97
2012	4,037,449,514	127,967,723	118,426,375	4,210,702	26,462,613	729,025	4,182,338,502	132,907,450	3.18%	169.12
2013	4,603,244,418	93,824,077	118,713,687	2,595,721	27,669,058	650,509	4,749,627,163	97,070,307	2.04%	173.95
2014	5,371,097,429	131,028,321	101,137,092	1,584,954	27,404,665	625,662	5,499,639,186	133,238,937	2.42%	176.89
2015	8,734,076,383	145,037,615	115,551,937	1,920,869	48,198,319	598,685	8,897,826,639	147,557,169	1.66%	179.57
2016	8,809,374,065	146,528,348	137,401,461	2,638,561	48,199,069	598,767	8,994,974,595	149,765,676	1.66%	179.57
2017	9,023,831,364	153,075,026	113,040,228	1,925,758	50,437,370	623,991	9,187,308,962	155,624,775	1.69%	173.00
2018	9,511,593,074	163,317,950	117,570,633	1,872,488	50,600,872	621,188	9,679,764,579	165,811,626	1.71%	172.37
2019	8,564,209,562	164,020,080	118,654,945	2,100,682	50,214,200	618,801	8,733,078,707	166,739,563	1.91%	177.93
2020	10,498,297,744	169,431,551	126,738,507	2,118,652	50,994,663	557,560	10,676,030,914	172,107,763	1.61%	172.46

Source: MT Dept of Revenue Certified Taxable Values
and Tax Wise TA/RAAR

CA not included with Real Property until 2015
SM's not included

**CASCADE COUNTY, MONTANA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

Cascade County				Overlapping Governments												
		Debt	Total				City of		Great	Cascade	Stockett	Belt	Sun			
	Operating	Service	County	City of	Town of	Town of	Great	Transit	Falls	School	School	School	School	Valley	Vaughn	Ulm
Fiscal Year	Mills	Mills	Mills	Belt	Cascade	Neihart	Falls	District	District	District	District	District	District	District	District	District
2011	155.77	9.20	164.97	196.55	126.45	88.30	173.10	17.84	179.93	215.75	339.56	207.11	330.66	312.21	261.12	
2012	158.99	10.13	169.12	200.10	112.01	88.61	183.24	19.09	180.11	213.56	366.43	217.09	330.59	300.59	250.70	
2013	166.79	9.19	175.98	200.50	117.82	89.96	193.57	20.00	186.38	226.64	365.92	200.32	334.04	304.20	245.83	
2014	171.54	5.35	176.89	210.43	120.64	90.57	198.74	20.24	186.59	230.79	404.48	227.41	352.76	340.00	270.96	
2015	174.08	5.49	179.57	220.01	130.07	90.91	204.54	21.17	200.28	245.37	401.32	247.90	375.14	340.43	293.10	
2016	163.49	3.58	167.07	184.89	123.06	78.77	190.29	19.61	186.60	191.59	380.96	207.79	355.12	331.10	280.09	
2017	173.00	-	173.00	185.60	137.62	80.78	198.24	19.60	183.58	307.52	385.60	185.55	357.84	317.84	325.80	
2018	172.37	-	172.37	186.52	136.83	80.97	194.78	19.31	231.99	288.08	366.92	226.64	351.88	333.77	304.41	
2019	177.93	-	177.93	189.18	140.86	81.57	201.24	19.65	249.97	246.76	375.84	225.78	344.31	300.42	283.52	
2020	172.40		172.40	185.20	149.12	80.53	200.78	21.33	243.93	241.39	342.37	209.26	313.46	282.40	258.72	
Overlapping Governments																
				Black	Black			West								
	Deep Creek	Rural Fire	Belt	Eagle	Eagle		Soil and	Great								
	School	Control 16	Rural	Fire	Sewer	Sun River	Water	Falls								
Fiscal Year	District	Districts	Fire	District	District	Cemetery	Conser- vation	Flood Control	State							Total Mills
2011	165.08	94.90	20.00	16.00	36.87	3.18	2.11	27.76	147.31							3,126.76
2012	173.90	100.00	20.00	16.48	36.87	3.30	2.17	37.30	141.72							3,162.98
2013	95.72	105.27	20.00	17.04	31.10	3.44	2.24	43.00	148.63							3,127.60
2014	104.59	104.06	20.00	18.19	30.17	3.53	2.31	48.51	149.48							3,311.34
2015	119.55	110.21	20.00	17.54	11.69	3.77	2.59	49.27	152.45							3,436.88
2016	Closed	98.50	20.00	14.90	11.70	3.58	2.13	46.41	147.86							3,042.02
2017	-	100.36	20.00	16.79	20.30	3.65	2.22	47.27	149.71							3,218.87
2018	-	94.57	20.00	17.85	27.23	3.53	1.86	45.54	151.57							3,256.62
2019	-	97.96	20.00	18.01	24.05	3.60	1.83	46.62	150.24							3,199.34
2020	-	93.45	20.00	17.95	24.80	3.35	1.78	44.63	148.53							3,055.38

Source
Certified Mills

CASCADE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS

June 30, 2020 and Ten Years Ago

	2020			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Taxpayer						
Northwestern Energy Electric Generation	17,760,089	1	10.31%			
Northwestern Corp Transmission & Distr	15,230,352	2	8.83%			0.00%
Montana Refining Co.	8,762,900	3	5.09%	1,539,748	1	1.54%
Burlington Northern Santa Fe Railroad Co	3,298,964	4	1.91%			0.00%
Energy West Montana Inc.	1,959,045	5	1.14%			0.00%
CenturyLink Inc	1,561,194	6	0.91%			0.00%
Phillips 66 Pipeline Co	1,274,527	7	0.74%			0.00%
Verizon Wireless	915,030	8	0.53%			0.00%
GK Holiday Village LLC	791,251	9	0.46%	705,090	3	0.71%
Pasta Montana LLC	770,710	10	45.00%	693,297	4	0.70%
Totals	<u>\$ 52,324,062</u>		<u>30.36%</u>	<u>\$ 2,938,135</u>		<u>2.95%</u>
Total Taxable Value	<u>\$ 172,325,775</u>			<u>\$ 99,722,023</u>		

Source

Tax Wise Reports TB/RUTT

Top 10 Taxpayer Report -Total Taxable Value
& TA/RAAR - TA Reports - Assessment Recap

Taxable Value Totals

Treasurer's Office

CASCADE COUNTY, MONTANA									
PROPERTY TAX LEVIES AND COLLECTIONS									
LAST TEN FISCAL YEARS									
Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Total Collections to Date					
		Amount	Percentage of Levy	Amount	Percentage of Levy				
2011	15,667,461	15,213,861	97.10%	15,659,627	99.95%				
2012	17,393,242	16,696,938	96.00%	17,382,806	99.94%				
2013	18,012,528	17,688,302	98.20%	17,998,118	99.92%				
2014	18,584,396	18,103,060	97.41%	18,565,812	99.90%				
2015	20,195,241	20,023,607	99.10%	20,175,046	99.90%				
2016	20,930,048	20,511,447	98.00%	20,909,118	99.90%				
2017	22,678,165	22,240,476	98.07%	22,650,951	99.88%				
2018	23,620,679	23,063,231	97.64%	23,547,455	99.69%				
2019	24,597,289	24,016,792	97.64%	23,962,678	97.42%				
2020	25,051,020	24,524,949	97.90%	24,524,949	97.90%				
Source:									
Worksheets									
MT DOR Certified Taxable Values									
Tax Wise Reports TB/RTRS									

**CASCADE COUNTY, MONTANA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities				Business-Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Special Assessment Bonds	Loans	Capital Leases	Loans			
2011	4,580,000	86,153	1,870,210	9,501	-	6,545,864	0.21%	\$ 80
2012	3,300,000	-	1,615,078	-	-	4,915,078	0.15%	\$ 60
2013	2,050,000	-	1,327,221	-	-	3,377,221	0.10%	\$ 41
2014	1,380,000	-	2,059,588	-	-	3,439,588	0.10%	\$ 42
2015	700,000	-	1,534,458	-	-	2,234,458	0.06%	\$ 27
2016	-	-	996,397	-	-	996,397	0.03%	\$ 12
2017	-	-	2,599,588	-	-	2,599,588	0.07%	\$ 32
2018			2,495,926			2,495,926	0.06%	\$ 31
2019			3,965,687			3,965,687	0.10%	\$ 49
2020			3,403,771			3,403,771	0.09%	

CASCADE COUNTY, MONTANA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2010	5,740,000	299,931	5,440,069	4.32%	\$ 67
2011	4,580,000	159,599	4,420,401	3.43%	\$ 67
2012	3,300,000	150,737	3,149,263	2.37%	\$ 54
2013	2,050,000	-	2,050,000	2.11%	\$ 38
2014	1,380,000	-	1,380,000	1.04%	\$ 25
2015	700,000	-	700,000	0.47%	\$ 17
2016	-	-	-	0.00%	\$ -
2017	-	-	-	0.00%	\$ -
2018	-	-	-	0.00%	\$ -
2019	-	-	-	0.00%	\$ -
2020				0.00%	\$ -

**CASCADE COUNTY, MONTANA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Limit	\$ 99,812,390	\$ 104,558,463	\$ 118,740,679	\$ 137,490,980	\$ 222,445,666	\$ 224,874,365	\$ 229,682,724	\$ 214,527,941	\$ 218,326,968	\$ 266,900,773
Total debt applicable to limit	<u>7,966,759</u>	<u>7,546,632</u>	<u>3,377,221</u>	<u>3,439,588</u>	<u>2,234,458</u>	<u>996,397</u>	<u>2,599,588</u>	<u>2,495,926</u>	<u>3,965,687</u>	<u>3,403,771</u>
Legal debt margin	<u>\$ 91,845,631</u>	<u>\$ 97,011,831</u>	<u>\$ 115,363,458</u>	<u>\$ 134,051,392</u>	<u>\$ 220,211,208</u>	<u>\$ 223,877,968</u>	<u>\$ 227,083,136</u>	<u>\$ 212,032,015</u>	<u>\$ 214,361,281</u>	<u>\$ 263,497,002</u>
Total debt applicable to the limit as a percentage of debt limit	7.98%	7.22%	2.84%	2.50%	1.00%	0.44%	1.13%	1.16%	1.82%	1.28%
Total Assessed value	10,676,030,914									
Debt limit (2.5% of total assed value)*	266,900,773									
Debt applicable to limit										
General Obligation bonds	-									
Other indebttness	<u>3,403,771</u>									
Total net debt applicable to limit	<u>3,403,771</u>									
Legal debt margin	<u><u>\$ 263,497,002</u></u>									

* The State of Montana increased the debt limit starting in FY2011

**CASCADE COUNTY, MONTANA
DEMOGRAPHIC STATISTICS
FOR THE LAST TEN FISCAL YEARS**

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate		
2009	80,680	3,002,633	37,217	39.0	11,787	5.1%		
2010	81,540	3,113,785	38,187	38.9	11,679	6.1%		
2011	81,769	3,224,542	39,435	39.0	11,564	7.1%		
2012	81,723	3,336,106	40,882	38.7	11,512	5.7%	*	
2013	82,834	3,357,888	40,759	38.7	11,517	5.1%		
2014	82,344	3,712,973	45,091	38.1	11,588	4.3%		
2015	82,278	3,709,997	45,091	38.1	12,946	4.1%		
2016	81,755 **	3,710,878	45,205 **	38.0 **	11,705	3.7%		
2017	81,755 **	3,873,878 ****	45,205 **	38.0 **	11,660 ****	3.7%	***	
2018	81,654 **	3,902,878 *****	45,469 **	38.0 **	11,369 ****	3.6%	***	
2019	81,327	3,980,878	46,827	38.4 **	11,678 ****	2.8%	***	
2020	82,739	4,052,262	30,110	38.2 **	11,336 ****	7.0%	***	

* State of Montana Research & Analysis Bureau

**U.S. Census Bureau 2017 Estimate

***State of Montana CEIC Website

****Superintendent of Schools Cascade County

***** Information Not Available to Date

CASCADE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
June 30, 2020 and Ten Years Ago

	2020			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Taxpayer						
Northwestern Energy Electric Generation	17,760,089	1	10.31%			
Northwestern Corp Transmission & Distr	15,230,352	2	8.83%			0.00%
Montana Refining Co.	8,762,900	3	5.09%	1,539,748	1	1.54%
Burlington Northern Santa Fe Railroad Co	3,298,964	4	1.91%			0.00%
Energy West Montana Inc.	1,959,045	5	1.14%			0.00%
CenturyLink Inc	1,561,194	6	0.91%			0.00%
Phillips 66 Pipeline Co	1,274,527	7	0.74%			0.00%
Verizon Wireless	915,030	8	0.53%			0.00%
GK Holiday Village LLC	791,251	9	0.46%	705,090	3	0.71%
Pasta Montana LLC	770,710	10	45.00%	693,297	4	0.70%
Totals	<u>\$ 52,324,062</u>		<u>30.36%</u>	<u>\$ 2,938,135</u>		<u>2.95%</u>
Total Taxable Value	<u>\$ 172,325,775</u>			<u>\$ 99,722,023</u>		

Source
Tax Wise Reports TB/RUTT
Top 10 Taxpayer Report -Total Taxable Value
& TA/RAAR - TA Reports - Assessment Recap
Taxable Value Totals
Treasurer's Office

CASCADE COUNTY, MONTANA
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government	98	86	86	89	79	93	119	125	120	126
Public Safety	173	163	164	162	155	140	165	163	165	174
Public Works	61	107	93	103	93	89	59	67	67	62
Public Health	81	86	66	82	77	77	85	102	49	60
Social and Economic services	38	52	44	40	50	39	28	24	26	24
Culture & Recreation	47	23	47	49	31	24	20	16	19	11
Housing and community development	5	5	5	5	5	5	5	4	4	6
Total	503	522	505	530	490	467	481	501	450	463

CASCADE COUNTY, MONTANA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2012	2013	2014	2015	2016	2017	2018	2018	2019	2020
Public Safety										
Station/Detention Center Bldg	1	1	1	1	1	1	1	1	1	1
Mobile Command Center	2	2	2	2	2	2	2	2	2	2
Patrol Units	35	35	35	47	47	47	47	47	47	47
Prisoner Transports	12	12	12	10	10	10	10	10	10	10
Public Works										
Administration Building	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522
Public health										
Clinic / Admin Building	1	1	1	1	1	1	1	1	1	1
Social and economic services										
Administration Building	1	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Admin Bldg. Bus Barn	1	1	1	1	1	1	1	1	1	1

N/A - information is not available

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through/ Contract Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Pass Through Montana Department of Natural Resources and Conservation:			
Volunteer Fire Assistance	10.664	VFA-18-070/VFA-19-071	\$ 10,400.00
Pass Through Montana Department of Public Health and Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children			
Woman/Infants/Children 14-15	10.557	20-08-5-21-003-0	240,089.00
Woman/Infants/Children 15-16	10.557	19-07-5-21-003-0	84,920.00
Subtotal CFDA 10.557			<u>325,009.00</u>
WIC Farmers' Market Nutrition Program (FMNP)	10.572	20-07-5-21-080-0	1,317.00
Food Distribution Cluster			
Commodity Supplemental Food Program	10.565	20-027-21005-0	<u>13,075.00</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u><u>349,801.00</u></u>
U.S. DEPARTMENT OF TRANSPORTATION			
Pass through Montana Department of Transportation:			
Highway Safety Cluster			
National Priority Safety Programs	20.616	110802	7,070.00
National Priority Safety Programs	20.616	110149	20,125.00
Subtotal Highway Safety Cluster			<u>27,195.00</u>
TOTAL DEPARTMENT OF TRANSPORTATION			<u><u>27,195.00</u></u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Pass Through Montana Department of Environmental Quality:			
Performance Partnership Grants	66.605	520001	10,743.00
Performance Partnership Grants	66.605	520002	1,750.00
Subtotal CFDA 66.605			<u>12,493.00</u>

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2020

Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-97858401-2	25,425.00
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-96844101	14,463.00
Subtotal CFDA 66.802			<u>39,888.00</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>52,381.00</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Foster Grandparent/Senior Companion cluster Foster Grandparent Program	94.011	18SFPMT003	<u>173,460.00</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>173,460.00</u>
U.S. DEPARTMENT OF HOMELAND SECURITY Pass Through Montana Department of Military Affairs, Montana Disaster and Emergency Services Division:			
State Fire Training Systems Grants	97.042	19-20 EMPG Cascade	<u>81,123.00</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>81,123.00</u>
U.S. DEPARTMENT OF JUSTICE			
FY17 Bulletproof Vest Partnership	16.607		10,014.00
FY18 Bulletproof Vest Partnership	16.607		<u>2,649.00</u>
Subtotal CFDA 16.607			12,663.00
Pass Through City of Great Falls Edward Byrne Memorial Justice Assistance	16.738	2018-DJ-BX-0018	<u>10,475.00</u>
Subtotal CFDA 16.738			<u>10,475.00</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>23,138.00</u>
Office of Juvenile Justice & Delinquency Prevention			
Pass Through MT Dept. of Justice	16.543	2018-MC-FXK006	3,740.00
Pass Through MT Dept. of Justice	16.543	2018-MC-FX-K006 year 2	<u>2,302.00</u>
Subtotal CFDA 16.543			6,042.00
TOTAL OFFICE OF JUVENILE & DELINQUENCY			<u>6,042.00</u>

CASCADE COUNTY MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2020

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Pass Through Montana Department of Public Health and Human Services:

Aging Cluster

Senior Center Support/ Title IIIB	93.044	20-221-13009-0	78,282.00
Aging Administration/Title IIIC	93.044	20-221-13009-0	17,717.00
Aging Administration/Title IIIB	93.044	20-221-13009-0	3,793.00
SHIP/Title VII	93.044	20-221-13009-0	169.00
Transportation/Covid/Title IIIB	93.044	20-221-13009-0	19,960.00
Congregate Meals/Title IIIC	93.045	20-221-13009-0	109,191.00
Congregate Meals/COVID	93.045	20-221-13009-0	14,403.00
Home Delivered Meals/Title IIIC	93.045	20-221-13009-0	59,463.00
Home Delivered Meals/NSIP	93.053	20-221-13009-0	76,958.00
Home Delivered Meals/COVID	93.053	20-221-13009-0	53,236.00
Subtotal Aging Cluster			433,172.00

Aging Administration/Title IIIE	93.052	20-221-13009-0	6,308.00
Respite/Title IIIE	93.052	20-221-13009-0	36,576.00
Subtotal CFDA 93.052			42,884.00

SHIP/SHIP	93.324	20-221-13009-0	25,590.00
SMP Counties	93.048		9,383.00
Public Health Emergency Preparedness	93.069	20-07-6-11-008-0	128,452.00
Public Health Emergency Preparedness-Covid	93.354	20-07-6-11-008-0	99,307.00
Immunization Project	93.268	20-07-4-31-106-0	20,453.00
Montana Cancer Control	93.752	20-07-3-01-002-0	61,929.00
Montana Cancer Control	93.800	20-07-3-01-002-0	4,486.00

HIV Treatment EIS	93.917	17-07-4-51-109-0	5,938.00
HIV Treatment EIS	93.917	17-07-4-51-109-0	8,871.00
Subtotal CFDA 93.917			14,809.00

Aids/HIV	93.940	18-07-4-51-003-0	9,539.00
Aids/HIV	93.940	18-07-4-51-003-0	16,153.00
Subtotal CFDA 93.940			25,692.00

Maternal Child Health	93.994	19-07-5-01-0007-0	51,128.00
Maternal Child Health	93.994	20-07-5-01-007-0	139,436.00
Subtotal CFDA 93.994			190,564.00

Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program

HMF PAT	93.870	20-07-5-41-167-0	313,543.00
HMF Safe Care	93.870	20-07-5-41-167-0	69,945.00
Subtotal CFDA 93.870			383,488.00

Pass through Association of Food and Drug Officials

Moderate Project	93.103	G-MP-1909-07686	3,781.00
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CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2020

			302.00
Retail Standard Training	93.103	G-SP-190-07685/G-T-1909-07683	4,083.00
Subtotal CFDA 93.103			
Pass through Yellowstone County/Riverstone Health Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	2019	30,000.00
Services with Respect to HIV Disease	93.918	2020	799.00
Subtotal CFDA 93.918			30,799.00
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			1,475,091.00
 U.S. Department of Treasury Pass Through State of Montana			
COVID-19 Coronavirus Relief Fund	21.019		2,068,124.00
Total U.S. Department of Treasury			2,068,124.00
 Office of Community Planning & Development Pass Through Community Development Block Grant Program:			
CDBG Non-Comp Housing	14.228		92,233.00
Total Office of Community Planning & Development			92,233.00
TOTAL EXPENDITURES OF FEDERAL AWARDS			4,348,588.00

Cascade County
Notes to Schedule of
Expenditures of Federal
Awards June 30, 2020

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Cascade County under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Cascade County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Cascade County.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3 - Indirect Cost Rate

Cascade County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - Subrecipients

Of the federal expenditures presented in the schedule, the County provided no awards to subrecipients.

Note 5 - Outstanding Federal Loans

The County has no federal loan obligations as of June 30, 2020.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Board of County Commissioners
Cascade County
Great Falls, Montana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Cascade County (the "County"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Cascade County's basic financial statements, and have issued our report thereon dated May 17, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cascade County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weakness or significant deficiencies and therefore, material weakness or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

**Cascade County
Independent Auditor's Report on Internal
Control Over Financial Reporting and on
Compliance and Other Matters Based on an
Audit of Financial Statements Performed in
Accordance with Government Auditing
Standards
Page 2**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Responses to Findings

Cascade County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Cascade County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

**Great Falls, Montana
May 17, 2021**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

**Board of County Commissioners
Cascade County
Great Falls, Montana**

Report on Compliance for the Major Federal Program

We have audited Cascade County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended June 30, 2020. The County's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Great Falls, Montana
May 17, 2021

CASCADE COUNTY

Schedule of Findings and Questioned Costs

June 30, 2020

**1. Summary of Auditors' Results
Financial Statements**

Type of auditors' report issued on whether the
financial statements were prepared in
accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? X Yes _____ None Reported
- Noncompliance material to financial
statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None Reported

Type of auditors' report issued on compliance
for major programs: Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs

<u>CFDA Number(s)</u>	<u>Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between
Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

Cascade County

Schedule of Findings and Questioned Costs

2. Audit Findings in Relation to Financial Statements

2020-001 Controls over Information Technology

Criteria or Specific Requirement: Management should coordinate the development and use of information technology (IT) systems for reporting purposes. Audit standards require the auditor to obtain an understanding of the IT system, including the role of IT in initiating, authorizing, recording, processing, and reporting transactions. In using prior period information, audit standards require the auditor to perform additional procedures beyond inquiry, such as observations or walk-throughs of relevant systems.

Condition: During our audit, we attempted to update our understanding of the County's controls over their information technology (IT) systems through inquiry and other procedures. We were only allowed to make inquiries of IT staff. Additionally, we discovered during our inquiries that the IT department has access to change, add, and delete information within the County's financial accounting system without management approval.

Context: We conducted inquiries with the County's IT department and finance management. No further testing or corroboration could be performed as we were unable to obtain supporting documentation from the IT department.

Effect: The County may not have adequate controls over their information technology systems that would ensure the true representation and reporting of financial data. Unauthorized changes or entries could be made within the financial accounting system and could be material in nature.

Cause: The IT department would not provide supporting documentation. Priority was not given to ensuring IT personnel do not have access to the County's financial accounting system.

Auditor's Recommendation: Governance should restrict IT access to the County's financial accounting system. Documentation should be provided to auditing staff that allows them to gain an adequate understanding of the County's controls systems.

View of Responsible Officials: See corrective action plan.

3. Audit Findings in Relation to Federal Awards - None



CASCADE COUNTY

Board of County Commissioners

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2020 Audit Findings Corrective Action Plans

2020-001

Controls over Information Technology

While the county recognizes the desire of the auditors to be able to make a comprehensive examination of Cascade County's IT security infrastructure, we must respectfully decline.

The finding indicates concern over the ability of certain members of the IT staff to manipulate information "within the County Financial system without management approval." This is a factual statement, but it lacks context. Cascade County IT procedures are structured so that each member of the IT staff is required to log out of their routine operational credentials and log in under a different set, to execute administrative level changes to the system or data. It is inherent in any software system that there must be administrative level/system level users in order to install software patches, create custom reports and perform maintenance level process on the system. In Cascade County, there are two individuals who have access to this administrative level via a second set of credentials.

IT staff has been instructed to work with the software provider to identify any logs that could be provided to the Auditors going forward that would show when these elevated access rights were utilized as well as the purpose of the access.

As to the broader question of providing documents regarding the overall security protocols, methods, and procedures in use by Cascade County, those will not be provided as that would itself be a breach of our security protocols. The Financial information contained within the Cascade County computer system represents only a portion of the data protected by our security systems.

Among the other critical data on the system which lies outside of the purview of the financial auditors is Confidential Criminal Justice Information that is governed by federal laws, processes, and procedures. Accordingly, it is these security standards that Cascade County must adhere to rather than those suggested by fiscal audit standards.

Cascade County is routinely audited, and penetration tested by the appropriate federal and state security agencies in order to maintain our Confidential Criminal Justice Information Network (CJIN) certification. These include but are not limited to the following authorized governmental security agencies:

Federal Bureau of Investigations: Last onsite audit was performed on 6/14/2017

Montana National Guard: Last onsite audit was performed on 10/11/2018

Department of Homeland Security: Last audit was performed on 8/19/2019

State of Montana Legislative Audit Division: Last onsite audit was performed on 2/18/2020

Department of Justice: Last onsite audit was performed on 02/23/2021

Department of Homeland Security: weekly network penetration / vulnerability assessments

We are currently scheduling another onsite Homeland Security Audit for 2021.

Given the requirements imposed by these organization regarding the security of our systems it would not be appropriate to provide the auditors with documentation as to the security of our systems. However, the auditors are welcome to view sanitized executive summaries of the reports we receive from these auditing agencies.

In attempting to convince Cascade County staff that they have the right to view the withheld information, the auditors have cited Montana Code Annotated §2-7-508, but the Cascade County Attorney has opined that this interpretation of the statute is incorrect. In their opinion, the county is under no obligation to provide any information that might compromise system security to private auditors.

Cascade County
Summary Schedule of Prior Year Audit
Findings June 30,2019

Finding 2019-001	<u>Correction of an Error</u> – Implemented
Finding 2019-002	<u>Non Compliance of State Procurement Policy</u> – Implemented
Finding 2019-003	<u>Special Tests and provisions</u> – Community Health Care Center finding They are no is no longer with Cascade County as of FY2020.
Finding 2019-004	<u>Allowable Costs - Payroll</u> - Community Health Care Center finding. They are no longer with Cascade County as of FY2020.